A

VIEW

OF THE

AGRICULTURAL, COMMERCIAL,

AND

FINANCIAL INTERESTS

OF

CEYLON.

WITH AN

APPENDIX;

CONTAINING SOME OF THE PRINCIPAL

LAWS AND USAGES OF THE CANDIANS;

Port and Custom-House Regulations;

TABLES OF EXPORTS AND IMPORTS,

PUBLIC REVENUE AND EXPENDITURE,

&c. &c.

BY

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TO THE

HONOURABLE FREDERIC NORTH.

SIR,

THE Natives of Ceylon first learned, under your mild and considerate administration, how to appreciate the advantages of being subject to British Laws, and protected by British Power. Of all the blessings which they possess, from the operation of many valuable Institutions, their grateful hearts justly acknowledge you as their Author and Founder.

The good done ought always to be appreciated with a full sense of the circumstances and difficulties under which it has been accomplished. Whatever praise may be due to the artist by whom the edifice is ornamented and embellished, justice awards the first merit to the architect who conceived, and erected it upon a solid and well-distributed foundation. Your Successors, after timely experience, have done justice to the wisdom

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of your Institutions; and a similarity, or concurrence with them, is still the test by which new measures are tried and appreciated by the Natives and Inhabitants of Ceylon. To whom, then, could be dedicated, with greater propriety, a Work which professes candidly to discuss the interests of that country, and to promote the happiness of those people?

These sentiments induce me to submit to you my present labours; with a hope that you will approve of them; and do me the justice to believe, that I have been guided, in my opinions, by the strictest impartiality, and have founded them upon the most accurate information that was in my power to obtain.

I am, Sir,

Your most obedient and faithful Servant,

A. BERTOLACCI.

LONDON, 10th Dec. 1816.

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PREFACE.

THE Author is sensible, that he owes an apology to the Public, for placing before them the following Work, accompanied by many imperfections. The most obvious is that of language; for he writes in one, to which he was a stranger in the early part of his life. The purity of his intentions is the apology he must plead, in extenuation of every other defect.

His principal aim, in producing this Work, is that of benefitting a Colony where he resided for sixteen years, actively engaged in public duties, from which, during that uninterrupted period, he was not absent a single day.

The Author has wasted in Ceylon a constitution which was naturally healthy; and has, in consequence, been lately compelled to retire from the debilitating

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climate of the East; lamenting the cause that thus prevents a continuation of his services to His Majesty's Government in that island.

But as those things are nearer to our hearts that have cost us dearest, so will the Author feel the most lively satisfaction, if, in bidding adieu to that beautiful country, and to his numerous friends who reside there, he can offer to them, in this Work, a token of his regard, and a pledge of the interest he shall ever feel in their prosperity.

To the British Government and Nation, the Author presents it, as an acknowledgment for the protection he has enjoyed, since the vicissitudes of political revolutions forced his father, himself, and their nearest relatives, to quit Corsica, their native country*; and,

* Mr. Bertolacci's father served the Royal French Government in Corsica, as a Judge, for nearly twenty-five years; and at the end of that period, took a decided and prominent part against the Revolution. He afterwards filled the situation of President to the Supreme Court of Civil and Criminal Judicature, and a Member of the Council, in that island, during the time it was attached to the British Empire. The Author was then an Assistant in the office of Secretary of State, which was filled by the Honourable Frederic North; and the British retiring from Corsica, he accompanied that Gentleman to England, and afterwards to Ceylon, where he held several situations in His Majesty's Civil Establishment of that Colony.

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by compiling, under some order, the information which he acquired during his public career, he discharges a debt he owes to the Colonial Government of Ceylon, under the auspices of which he was enabled to collect that information.

Having thus shortly stated his motives, and expressed his feelings, the Author leaves the Work itself to claim the indulgence which, upon perusal, it may be found to deserve: merely adding, that he has avoided treating of those subjects which have been presented to the Public by other Authors;—and where they could not be altogether excluded, he has, he hopes, exhibited them under a new aspect.

N. B. For the *Table of Errata*, see p. 577.

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INTRODUCTION.

After numerous contests, in which, for more than half a century, British courage and skill were put to the hardest trial in the Eastern Hemisphere, the Sovereignty of India has, at last, been attached to the British Empire, by ties apparently strong; and promising to be lasting, if watched by that jealous care, on our part, which the importance of the acquisition, and the peculiar nature of those ties, imperiously demand.

The conquest of the Cape of Good Hope, the Town of Pondicherry, the Islands of Ceylon, Mauritius, Java, and others, in the course of the last war, had indeed entirely expelled our rivals, the French and Dutch, from all their possessions in that part of the world; nor will the restitution made to them of Pondicherry, Bourbon, and Java, cause any sensible alteration in the strength and power of our Eastern

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dominions. Yet the proximity of those nations to the Peninsula must influence the conduct of the Native Chiefs, and render them less inclined passively to comply with every command or wish of our Indian Presidencies; and, in the event of a war with France or Holland, the British trade in that part of the globe may, once more, be exposed to the rapacity of their privateers.

This may even become a subject of more important consideration than it formerly was; since the Indian Commerce has been, by the New Charter, opened to all adventurers. If success attend their speculations, the capital hazarded in them may eventually be an object of the first importance to the nation; and the shipping grow so numerous, as not to admit of easy protection, upon the first breaking out of war.

When the period of the present Charter shall be expired, a larger stock of information than we now possess will then be derived from the experience of the next twenty years; during which, the possibility of the flourishing of a general free trade, under the constitution of the Company, as now established, will be proved or denied by the facts themselves. It will be time, then, to examine whether the wants of the Indians can ever offer that large scope to our exports, and make it such a national object, as to authorize an alteration in the political constitution of our Indian Government.

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The provisions of this Charter have, however, been highly beneficial in one respect; namely, by rendering every question upon the affairs of India a subject of more immediate and general importance to the nation at large. For when ALL are, by the law, admitted to take an active part in its commerce, all will equally feel jealous in the preservation of what they now consider a part of their rights.

Deeply interested, however, as the British Public must feel, in every thing that concerns either Indian Commerce or Indian Policy, there is one part of our possessions in the East that has not hitherto excited that lively attention, to which, by its importance, it is fairly entitled. This possession is one, that, in the event of a great reverse of fortune on the continent of India, would still afford us a most commanding position, invulnerable by the Indian Powers in the Peninsula, and yet so situated as to give us the greatest facility of regaining the sovereignty of that country. The importance of it appears to have been either misconceived, or grossly neglected, by the French Government, during its former struggles for superiority in the East; for when this spot was in the possession of the Dutch, and they were under the influence of the French, it would have been but wise in the latter to have made themselves masters of it.

The country I am speaking of is the Island of

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Ceylon; which, from its central position in the Eastern Seas, and its contiguity to the Peninsula, possesses advantages, in some respects, not to be equalled; and is peculiarly suited for a dépôt of military strength in European troops, with which every part of the Indian coast may, from that point, be kept in awe.

Nor are these prudent considerations unnecessary, however firmly established we may think ourselves in India. In framing our Eastern Government, we have granted to its subjects *civil* and *criminal* justice; but the nature of our possessions there made it prudent and necessary that we should retain in our hands the whole political power. The character of British Courts stands high in the opinion of Eastern Nations. Our subjects in India are now sensible of these blessings, and that their persons are protected from the insults of immorality, and the attacks of the assassin. Their property is secure from the encroachments of the powerful, and from the assaults of the robber. Our Courts of Law, and the impartiality which characterizes them in the administration of justice to Natives or Europeans, has contributed as much as military strength towards our undisturbed possession of those vast regions. The authority, however, to which we demand their obedience, must act on the mind; not only so as to persuade their inhabitants that we have at heart their interest, their protection, and their happiness, but also that we have

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ample means to enforce our measures with vigour, if necessary. To govern those regions, able men are requisite, who have served a long apprenticeship in the science of combining the happiness and wealth of the subject with the power and prosperity of the Sovereign—men of a steady and firm temper, possessing a liberal and enlarged mind, well stored with the knowledge of civil laws and polity, and as exalted as the station in which they are placed. They ought to use the great powers vested in their hands with vigour; yet that vigour should be seasoned by judgment, and tempered with moderation. They should possess local information; and an acquaintance, not only with the habits, wants, and inclinations of the millions they are to govern, but also with the abilities and characters of all those individuals who are to be the channels of their executive power: for, as the subordinate officers of Government come more frequently and more immediately into contact with those who are governed, so it is their character and their conduct that will ensure compliance and subjection, or provoke disobedience and revolt.

If these views of the political state of India be correct, if our possessions there demand such anxious care for their preservation, our keeping a firm footing on such a spot as Ceylon, contiguous to the Peninsula of India, must certainly be a matter of the first importance to the British Public.

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The harbour of Trincomalé is open to the largest fleets in every season of the year, when the storms of the south-west and north-east monsoons render impracticable, or very dangerous, the approach to other ports in India. This circumstance alone ought to fix our attention to that spot, as peculiarly adapted to be made a strong military dépôt, and a place of great mercantile resort, if a general free trade becomes effectually established from India to other parts of the world. It ought further to be observed, that the narrowness of the channel, which separates the Island of Ceylon from the Continent of India,—and the position of Adam's Bridge, which checks the violence of the monsoons,—leaves on either side of it a calm sea, and facilitates a passage to the opposite coast at all times of the year. A respectable European force, stationed at Colombo, Jaffnapatam, or Trincomalé, can, in a very few days or hours, be landed on the Malabar and Coromandel provinces.

When, in late years, a massacre was committed upon the English officers at Vellore, which the sons of Tippoo Sultan were enabled to promote by the dissatisfaction then reigning among our own native troops,—when the Rajah of Travancore rose up in arms at the same moment that we were kept under the greatest alarm by events which paralysed the strength of our military power in India,—then the advantage of possessing this central position was fully appretiated

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by every sensible man in India; and the celerity with which the King's troops passed from Ceylon to the assistance of the East-India Company's Government did not a little contribute to protect and preserve our Eastern Empire.

The climate of the southern coast of Ceylon is more congenial to the constitution of Europeans than almost any other in India; and is, consequently, eligible for the residence of troops upon their first arrival from England, until they are prepared to resist the effects of a warmer atmosphere. That part of the island which was in the possession of the King of Candy, and which the hand of the cultivator has not cleared from the thickest forests, is certainly unhealthy. If any portion, however, of the Candian territory has been more particularly neglected, it is that which lies contiguous to our old provinces; for the timid and suspicious policy of that Government viewed a broad belt of wild and thick jungle as the strongest barrier that they could oppose to the attacks of an European Power established around them upon the whole sea-coast of the island: and, truly, they owed, for many centuries, the preservation of their independence, solely, to the unhealthy atmosphere exhaled from those uncultivated grounds, where the vegetation of every wild or hurtful plant is most vigorous, and where the constant luxuriance of foliage, impeding the penetration of the sun's rays, promotes a vegetable corruption upon the surface of the soil. The consequence is, a deadly fever, well known by

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the name of the Candian Fever, which generally proves fatal to persons who are not born in that climate.

To preserve, then, those thick forests, was the policy of the Candians; and they presented the spectacle of a nation situated close by one of the best-civilized continents of the world, yet having no communication whatever with it. The mutual jealousy existing between the European and Candian Governments discouraged the subjects of the latter from having any intercourse with the sea-coast.

In the territory which lies within the old British limits, agriculture and commerce are by no means neglected. They are both in a state of improvement, and are capable of progressive advancements.

Naturally, with the increase of the agricultural produce and trade of the island, the yearly revenues of Government have, already, experienced a considerable augmentation; and they greatly surpass what the Dutch Government ever derived from these territories, notwithstanding their long pacific possession of them. Much has been said already of the inhabitants and their manners,—the cinnamon, the pearl-fishery, and the hunting of elephants,—which form the distinguishing features of the histories or accounts of Ceylon which have hitherto been published. Knox has given a lively description of that part of

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the island, and its natives, which was under the dominion of the King of Candy[1]. Percival and Cordiner have called the public attention, in giving a narrative of the territories and inhabitants subject to the British Government. Percival had the advantage in point of novelty, and probably in style of diction. The latter, though often too diffuse on subjects not much deserving the labour bestowed on them, is superior in point of accuracy and information. From the two, however, a pretty correct general idea may be formed of this very interesting island; except in what relates to its commerce, and to the sources from which the public revenue is derived. Cordiner says little upon these subjects: Percival is not ample; and, unfortunately, the statements given in his eighteenth chapter are very inaccurate.

But those subjects are of the greatest importance both to the country and to Government; and it is to them that my researches have been particularly directed. The commerce of a country must depend

(1) Laws and manners are so slowly altered in the East, that it is likely the portraits given by Knox will still be applicable to the Candians of the present time. Some extracts from that book, or a republication of it, may, perhaps, be a desideratum, after our recent possession of that country. I have inserted, as an Appendix to this Work, several of the laws of Candy, contained in the answers given by some of the best-informed Boodho Priests, to questions put to them by Governor Falck, in the year 1769.

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on the flourishing or the declining state of its agriculture and manufactures; and these great sources of public wealth must be affected by the manner in which taxation is applied.

The nature of the soil, the habits of life to which the inhabitants are most propense, the extent and division of capital, the nature and prejudices of their casts, must also influence, in a great measure, the rapidity or slowness of their progress towards improvement.

Information upon these points becomes necessary to the forming of a correct judgment upon the true interests of that country, and the steps that can effect its improvement. But, in the first place, some acquaintance with its condition in former times will be found, I flatter myself, both useful and entertaining, by affording an opportunity of contrasting the antient with the modern state of the island.

We learn, from tradition, that Ceylon possessed, in former times, a larger population, and a much higher state of cultivation, than it now enjoys. Although we have no data to fix, with any degree of certitude, the exact period of this prosperity, yet the fact is incontestable. The signs which have been left, and which we observe upon the island, lead us gradually back to the remotest antiquity.

The monuments now remaining appear to belong to

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several distinct æras. I shall be guided in my conjectures by the opinions collected from the most intelligent and best-informed natives. Some of these monuments are constructed of brick and mortar; and their æra is traced to a short period before the conquest by the Portuguese, or, at the utmost, so far back only as six hundred years. Of this class are the ruins of a large town to be seen near Mantotte. Contiguous to it, also, is the celebrated Giant's Tank, which would hold, if in good repair, water sufficient to supply all the surrounding fields to an immense extent: its circumference or basin, as far as can now be traced, is sixteen or eighteen miles in extent; and, according to the report made in June 1807, by Captain Schneider, Colonial Engineer to the Ceylon Government, if this tank were repaired, it would now irrigate the grounds which surround it, sufficient for the production of one million of *parrahs* of paddy[1].

At the distance of about nine miles from this great tank, an embankment of stones and lime has been laid across the Moesely, or Aripo River; in order to form there a vast reservoir, and thus divert part of the water, by means of canals, into the Giant's Tank. The stones of this dam or embankment are from seven to eight feet long, three or four feet broad, and from two feet and a quarter to three feet thick. The whole

(1) A *parrah* contains about forty-four pounds, English weight, of rice.

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length of the dam is 600 feet; the breadth, in some parts, sixty, in none less than forty feet; and, in height, from eight to twelve feet.

This gives us the idea of a very populous country, and of a flourishing nation. The town of Mantotte, above mentioned, is said to have been the capital of a kingdom founded by the Brahmans, who had possession of almost all the northern parts of Ceylon, including Jaffnapatam. Their power was subdued, and their towns destroyed, by the kings of Cotta; whose territories were placed towards the south, near the place where the Fort of Colombo was afterwards erected. These events must have taken place a considerable time before the arrival of the Portuguese.

The antiquities of an æra further removed are those built with stones of a square cut, and connected together without the assistance of mortar. Of this description are several buildings to be seen in various parts of the island; some of them, I understand, in the interior of Candy. Probably, the most remarkable is an antient Temple of Boodho, situated on the point of Dondera[1] Head, between Matura and Tangalle. Of this kind of building there is also a small temple

(1) Upon further consideration, I am not certain whether, at this temple, there are not some of those inscriptions, in characters now unknown, which would induce us to class it with the antiquities of an æra further removed.

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situated at the distance of a few hundred yards from Panangame. About a furlong from the first resting-place, in travelling into the Wanny Country, going from Vertativo to Trincomalé, I saw a small temple of most elegant construction. The building was a long square, about twenty-two feet in length, and fifteen wide; and the stones in perfect preservation. The cornice was cut with great taste, much in the same style with the rest of Indian architecture; and the ornaments not unlike those that are seen in some ruins of a temple on the Malabar Point, at Bombay.

But there are Ruins in Ceylon which seem to claim a peculiar right to greater antiquity than any of the two already mentioned, from the circumstance of their having on them inscriptions, in characters which are now unknown. One of these inscriptions is to be seen on a stone now lying near a temple at Bentotte, on the road between Colombo and Point de Galle. In this most antient æra we must place the surprising works constructed round the Lake of Candeley, distant about sixteen miles from Trincomalé. This lake, which comprehends nearly fifteen miles in circumference, is embanked in several places with a wall of huge stones, each from twelve to fourteen feet long, broad and thick in proportion, lying one over the other in a most masterly manner, so as to form a parapet of immense strength. At what time, or under what Government, this surprising work was constructed, there is no satisfactory account to be obtained; but its mag-

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nitude evinces a very numerous population, with a strong Government, possessing the power of putting it into action, and of leading its strength and industry; and exhibiting, at the same time, a degree of civilization and improvement in the conveniences of life, and genius of the mind, from which the present inhabitants are far removed. That part of this majestic work particularly deserves attention, where, by a parapet of nearly 150 feet breadth in the base, and thirty in the summit, two hills are made to join, in order to encompass, and keep in, the water of this lake.

In this part of the parapet, arches are to be seen; and over these, in the work which is under the level of the water, an opening is made, entirely resembling those used by the Romans in some of the Lakes in Italy; which openings for letting out the waters are known by the appellation of *condottori*. What led both the Romans and the Ceylonese to use this peculiar manner of giving an egress to the waters of lakes, was, apparently, the expediency of having at all times the same supply requisite for cultivation; so that this supply should never fail to the fields, as long as any water remained in the lakes; and that it could be obtained without ever employing the labour of man, even where, from the defect of rains or other cause, the lakes should be brought, by this constant discharge, under their ordinary level, by which the opening might at times have been left above the level of the water: but by being placed, horizontally, so very low as the

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under part of the bed of the lake, it has the advantage of always discharging a sufficient quantity of water, as long as there is any in the lake itself: and the passage can never be encumbered by leaves or branches of trees floating on its surface; which would not be the case, were the passage made in any other manner[1].

In this work we find, then, the incontestable signs of an immense population and an extensive agriculture. It is, apparently, the most antient of all other works extant in Ceylon; so antient, that it cannot be traced to any of the governments or kingdoms of the Brahmans. We must therefore say, that the further back we go towards the remotest antiquity, we find this island rising in the ideas it impresses upon our mind respecting its civilization and prosperity[2].

(1) The *condottore* is also to be seen in many of the tanks of the Wanny province.

(2) There is a pagoda forty miles south of Batticalau, in the centre of a very thick forest. It was unknown to Europeans, until discovered by Mr. Sowers, Collector of Batticalau, in the year 1810. I should be at loss in what æra to class it. The size of the building is gigantic; and the prejudiced natives report that it was erected, many thousand years ago, by giants ten cubits tall. The cone forming the pagoda is entirely covered with bricks and mortar; its basis is about one quarter of a mile in circumference; and the top and sides are now planted with large trees that have fixed their roots in the ruins, and, elevating their heads fifty and sixty feet high, shade this little hill, raised, as is said, like the Egyptian Pyramids, in honour of the dead. The difference between the Pyramids and the Boodho Pagodas, of which this is said to be one, is, that the former are supposed to be the tombs

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Before quitting this subject, we must, however, fix our attention a little longer upon that coast of Ceylon which is contiguous to the Peninsula. The soil is there peculiarly barren, and only adapted in some parts to the cultivation of rice. The ground appears naked for many miles together; and the atmosphere is dry to an excess, both for want of rain, and in consequence of a constant wind, or current of air, that parches the soil, and is destructive of vegetation. This part of the coast is, in fact, both for soil and climate, the worst of the island; yet it is here that we find the Giants' Tank, and, not far from it, the ruins of the town of Mantotte—marks of a great and rich population; a fact confirmed by tradition. How it came to pass, that a numerous and powerful nation in former times fixed its residence in this most unpro-

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tombs of whole families of royal blood, or at least a repository of the entire remains of one dynasty; while within the foundations of the latter there is laid but a small piece of Boodho's bones. And certainly, if there is actually a part of his bones, as is insisted on by the Boodhists, in every pagoda, those fragments must, of consequence, be very small.

The pagoda which I am describing is surrounded by a square inclosure, a mile in circumference, consisting of a broad wall made of brick and mortar, and having within it a number of cells. The entrance to this inclosure is through a colonnade of stone pillars, about ten feet high.

Near this pagoda are seen the ruins of another large building, of the same materials. Some of the natives report that it was the palace of a king, erected many years after the pagoda; but no rational account of the time in which these works were constructed, or by whom, has hitherto been obtained.

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ductive and uncongenial part of the island; and what were the causes that afterwards made it forsake it, and leave it again to its original barrenness and desolation; are matter for curious inquiry. I have heard vague accounts of the conquest of that country by some of the warlike Hindoo nations living on the opposite side of the Peninsula, and of their being subsequently driven back by the kings that governed other parts of the island: yet this will not account for an inducement to conquer so barren and wretched a country, nor for the interest that could excite the Ceylonese to dispossess the invaders from it; for they have at any rate proved, by their entirely forsaking it, themselves, that the object was not tempting. Others, I have heard, attribute its former prosperity to its having been the place where pilgrims from the Peninsula landed in great numbers, on their way to visit some renowned temples in the north-east part of the island: but this appears an insufficient cause of the great populousness and extensive state of forced cultivation, of which we see the remains. I have, on the examination of the country, formed some conjectures, which I will here offer to my readers.

It seems incontestable, that Indian nations, not the Aborigines of Ceylon, had, from the most early times on record, taken possession of that portion of the island, and expelled the Ceylonese, if these in truth did ever inhabit it. Commerce, however, and not the

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indulgence in a spirit of conquest, was, in my opinion, the pursuit of those nations.

I suppose that, in remote antiquity, the coasting trade, from one half of Asia to the other half, must have passed through the Straits of Manar; and that, consequently, a great emporium was formed on the coast of Ceylon opposite to it.

Prior to the discovery of the compass, when mariners could not safely venture from the sight of land, they had no alternative, in passing from the Malabar to the Coromandel coast, but by the Straits between Ceylon and the Peninsula, or by rounding that island. To effect the latter, however, by keeping close to the island, is impracticable, except by waiting for the changes of the regular monsoons. The south-west, that blows from April till September, and is favourable to vessels going from Cape Comorin to Manar, or the coast of Ceylon near it, renders it impracticable to proceed thence to the point of Dondera Head. The north-east, that prevails from October to the month of February, would facilitate the passage of these vessels from Manar to Dondera Head; but there they must wait again for the south-west, before they can proceed to Trincomalé, Point Pedro, and the coast of Coromandel. Even now that navigation is much improved: the Indian vessels that trade between Ceylon and the coast of Coromandel effect only one voyage

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in the year, and wait for the change of the regular monsoon to undertake their return; but larger vessels, with the assistance of the compass, carry on an extensive and animated commerce from the Gulfs of Persia and Arabia to the rich provinces of Bengal and China, without even stopping at Ceylon for refreshments, but leaving it at a considerable distance, unless when passing with the favourable monsoon.

If, therefore, to round Ceylon, they were compelled in former times to employ at least twelve months, it is but fair to think that merchants with vessels of different burdens would flock to the Straits of Manar, or to those of Pomben, opposite Manar; and that those vessels which, from their size, could not pass these shallow straits, would be unloaded, and the merchandise either removed in boats, to be transshipped in other vessels as they arrived from the opposite coast of India, or be deposited in stores, to wait an opportunity of obtaining the necessary conveyance.

These circumstances must, consequently, have assembled a large concourse of trading people on the shores of those straits, and on the country contiguous to them.

Many merchants from Persia and Arabia, from Surat and the Malabar coast, would prefer disposing of their goods at those places of dépôt, and returning home with their ships laden with the produce of

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Coromandel, and of the countries near or beyond the Ganges. Hence, numberless establishments must necessarily have been formed at and near Manar, for the convenience of many trading nations.

The productions of different climates, and the manufactures of distant regions, must have been brought to those great places of general resort, for the purpose of consumption and exchange. Hence the cause of a great population near Mantotte and Aripo;—hence the origin of an extensive cultivation round the Giant's Tank, and the formation of that surprising work.

But the use of the compass having subsequently been discovered, and navigation improved, the trading through the Straits of Manar soon became less profitable, and more tedious, than by a direct voyage passing at a distance from land, and was therefore abandoned; from which followed the decay of the establishments made at Manar, or the coast of Ceylon opposite to it, and the consequent depopulation of that country.

The following reflections will corroborate these opinions:—

In the first place, if the island had been invaded by a warlike people, for the sake of acquiring territory and wealth, they would have extended their conquests, and fixed their residence, in that beautiful, pleasant,

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and rich part of the country, which is by far most preferable in point of climate, and for its aptitude to produce the finest fruit of the soil;—I mean those provinces which now form the districts of Chilow, Colombo, and Point de Galle. But we do not find, either from history, tradition, or monuments, that those provinces were ever in the possession of any nation but the Ceylonese, except probably the Bedas, whom we consider the true Aborigines of Ceylon. It is natural that the Ceylonese, on the other hand, having a pleasant and plentiful country to inhabit, would not extend their population to the barren and uncongenial sandy plains in the neighbourhood of Aripo and Mantotte; neither could they feel great jealousy in strangers fixing their residence in those abandoned plains. However, supposing they had an inducement to settle in that country, what means could they have of arriving at a populous and flourishing condition, in a soil which, even with the exertions of man, can produce but little besides rice, unless they derived very ample resources from commerce? This nation, or nations, seem to have confined themselves as much as possible to that part of Ceylon nearest to the Straits of Manar and the Gulf of Jaffnapatam; these being the places where the trading vessels were obliged to touch, and wait the changes of the monsoons; and where the greatest dépôts of the Eastern trade were consequently established. It suffices to cast an attentive look upon the chart of the Peninsula of India and Ceylon, and consider the direction of the

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monsoons, to be convinced that my conjectures have every appearance of being well grounded in reason.

By the improvements which, in more modern times, have been made in navigation, we have a satisfactory means of accounting for the decay and desertion of that country, the opulence of which was entirely dependent on commerce; and we also find there a sufficient reason for the wars which, it is reported, were undertaken by the Ceylonese kings against the Hindoos established near Mantotte and Aripo, and which terminated in a total subjugation of their power, and the desolation of the country; which was, in the end, deserted by the conquered, as well as by the victors.

When these mercantile establishments began to lose part of their strength and population, it is likely that the Ceylonese, feeling then their comparative superiority in numbers and power, attacked the remnants of these establishments, with a view to pillage and rapine; and afterwards, when they had fully obtained their object, withdrew to their pleasanter climate and richer soil.

The inscriptions which have been found in that part of the coast (both on stones and on some gold coins excavated some time ago), in a language at present unknown, belong, probably, to some of the various trading nations, who had fixed their residence there, and afterwards entirely abandoned it.

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We may also imagine, that the vicinity of the pearl fishery to Aripo and Manar may have added to the inducements of trading nations to fix their attention upon that part of Ceylon, although not in itself sufficient to have tempted them to establish a permanent residence in so barren a country.

These are the conjectures, which, in my opinion, may reasonably be made on the antient state of Ceylon, until the time in which the Portuguese took possession of some parts of it. What passed during their residence in this island,—on which, as well as in every other part of India, they have left, in their religion and language, a lasting evidence both of their power and of their influence on the minds of the natives,—is tolerably well known; and there are several authors, including the most modern, who have given sufficient information with regard to the manner in which Ceylon passed from the Portuguese to the Dutch, and from them into our possession.

It will only be necessary to my purpose to state what different views the Portuguese and Dutch had, when they occupied and governed these settlements; and what are the principles that now guide the British administration of them.

The Portuguese, who took possession of the coast of this island more than three hundred years ago, were

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chiefly anxious to obtain rich exports of its productions. It was to the sale of these exports in Europe that their interest was attached; and the profits both of the government and of its servants depended on that sale. From the information which I have been able to collect, it appears that they interfered very little in the civil administration of the country. The different institutions, laws, and customs of the natives,—their distinctions of rank, their habits of private life, and their public ceremonies,—were not only preserved by their masters with a most jealous care, but were even imitated and followed by themselves: yet they interfered greatly in religion; and proselytism was pursued with an activity and perseverance, that has not been followed by their successors in power, the Dutch and the English. Intermarriages between the Portuguese and the Ceylonese seem to have been frequent; and several of the principal families of the real Ceylonese bear now Portuguese names, which, in many instances, were assumed upon their conversion to the Christian religion,—the sponsors giving their family-name to those who were converted. There is not the same reason for believing that intermarriages took place between the Portuguese and the other nations that inhabited Ceylon.

The Dutch, who expelled the Portuguese from Ceylon one hundred and fifty years after their possession of it,—notwithstanding the jealousy with which they kept up the major part of the civil institutions of the natives, and,

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in particular, their strictness in exacting from them the performance of those obligations that were, by custom or the laws of the country, due from the subject towards the Sovereign,—introduced, besides, several regulations of their own; many of which, indeed, were intended for the establishment of various taxes. The only institution of this nature that bears a Portuguese name, is the Alfandigo[1], or Land Customs at the passing of merchandise from one province to another of the island. The Dutch made several prohibitory and sanguinary laws, to prevent the natives from trading in those articles of which the Dutch East-India Company was carrying on a monopoly. The selling of more than ten pounds of cinnamon was punished with death. The Dutch Government entered most minutely into every detail of trade or of financial administration; and their system of collection and of expenditure was, as will be hereafter more fully explained, extremely complicated.

In truth, upon the first establishment of the Dutch in Ceylon, commerce seems to have been their sole object. The Company had retained the exclusive trade in every article of export or import. Foreign vessels arriving at the island could buy and sell, only, at the magazines

(1) This, at least, is the tax to which that title applied; but, under the Dutch, the Alfandigo comprehended all the taxes that were not collected by Government direct, called Aumany, but were farmed out to a renter.

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or store-houses of the Company; and the inhabitants of the colony were in the same predicament. Foreigners were allowed, at an after-period, to expose rice and paddy for sale in the bazars or market-places; and to buy there, in return, several commodities, of which the Company had abandoned the monopoly. The trade of individuals began then to augment, without visibly adding to the profits of the Company, but greatly improving the state of the colony.

In 1736, the Governor-general of the Dutch East-India Company, Baron Van Imhoff, observing the declining state of their affairs, formed the plan of permitting to individuals a considerable degree of liberty in the trade between the different ports of India,—subject to the payment of certain duties. Taxes upon imports and exports were then first established in Ceylon, and became a considerable branch of the public revenue. The trade of the Company was, on this occasion, confined to the sale of goods imported from Holland, and to exports of cinnamon; of cloth manufactured at or near Toteurine and Monopar, which were under the government of Ceylon, although situated on the coast of the Peninsula opposite to it; and of a few articles which were the produce of the island.

The Portuguese had been totally negligent of all improvements in agriculture, and particularly of those

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of first necessity. The Dutch were equally remiss upon this important point, until later times. It is true, that the cultivation of pepper, coffee, and cardamom, had been introduced with some success: others were less successful; and the rearing and manufacturing silk entirely failed. The colony was valued only for the cinnamon; and for the opportunity which it gave to the Directors of the East-India Company, and to those at the administration of the government at Batavia, to employ and provide for some of their relatives and friends. The colony had its own Governor, who, however, was subordinate to the Governor-general residing at Batavia. Petty interests, egotism, and defect of energy, offered obstacles to the establishment of a steady and liberal system of government in the island. Bewildered in minute and uninteresting details, the Administration lost sight of the main objects that it ought to have in view; and, of all the Governor-generals of Batavia, the only ones that seem to have attended to the administration of Ceylon, upon a general and well-planned system, are Van Goens and Van Imhoff. A peaceable possession allowed the preservation of strict economy in the expenditure; but this always exceeded the revenues collected in the island, amounting then from six to seven hundred thousand florins. The deficit was covered by the profits that the Company made upon the cinnamon which was sold in Holland.

Towards the middle of the last century appeared

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the Economical Memoir, or System, of the Governor-general Mossel, that fixed the ordinary expenses of the Colonial Establishments. This regulation, which it was almost impossible not to infringe, limited to certain unalterable sums every branch of expenditure, and produced no other effect, but that of introducing into the books of the Company a new account of Extraordinary Charges, which was subject to a severe and vexatious scrutiny of the Governor-general at Batavia.

In the year 1761, the violent measures of Mr. Shreuder, Governor of Ceylon, occasioned a rebellion in the West Coast; and the Candians, by aiding the revolters, involved themselves in a war, which lasted many years. The Candians were successful in the beginning; but affairs took a different turn as soon as Mr. Shreuder was recalled, and succeeded by Governor Van Eck, who invaded the Candian territory, took Candy, and kept possession only of the frontier provinces. The Candians were harassed and driven to their mountains and forests, and not able for three years to sow their fields. Their Disaves, or Head-men, were on the point of delivering up their King, upon condition of each being left independent in his province, when Governor Van Eck unfortunately died. This event placed the affairs of the Dutch in great disorder, till the arrival of Governor Falck in 1765.

Negotiations with the Court of Candy were then again set on foot with success; and a peace concluded,

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on the 14th of February 1766, by a treaty which insured to the Company the unmolested possession of all the coast of the island,—an extension of territory three times as large as they had formerly occupied. It was the opinion of Governor Falck, that such an advantage was sufficient; and that it would have been dangerous, and almost impracticable, to occupy the interior of the island, the productions of which could be purchased cheaper from the Candians themselves, than collected by the Dutch Government, in possession of the country[1].

The Candian war cost the Dutch Company ten millions of florins, and some thousands of men. It retarded the progress of cultivation in its own territories, as well as in those of the Candians; but it so completely disheartened and humbled them, that for twenty years afterwards, during which Mr. Falck governed the island, they never manifested an inclination to be troublesome.

Throughout this period, agriculture was encouraged: the cultivation of cinnamon was attended to; and proved so successful, that almost the whole supply, it

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(1) We have now a fair and happy opportunity of trying the soundness of that reasoning. By the latest accounts received from Ceylon, it is stated, that the revenues collected upon the imports and exports by sea, since our taking possession of the Candian territory, have increased one-third.

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is said, was collected within the districts of the Company. Order was introduced into all the financial departments; and the civil institutions of the natives were scrupulously protected from all innovations, through fear of exciting discontent. Prosperity attended these wise measures, and agriculture was considerably augmented: yet, even then, nineteen-twentieths of the ground lay waste.

About this time, the war between Great Britain and America broke out; and other European Powers, among which were the Dutch, became interested in it. By the charter, its East-India Company was obliged to protect her own colonies; and was, consequently, under the necessity of augmenting the garrisons of Ceylon with the addition of three regular regiments, and of raising in the island several companies of auxiliary troops. In 1780, the whole revenues fell greatly short of the expenditure: new sources began to be looked after; but the country could little afford to bear fresh burdens, and suffered greatly under them.

In 1785, Mr. Vandergraff was appointed Governor of Ceylon. He was a man of great abilities, and well acquainted with the affairs of Ceylon and of India. He placed the financial departments in order, and gave every encouragement to agriculture. He continued in service only two of the regiments of European troops, and 800 natives, which were to be paid by the revenues of the island. But, as the pressure for the want of

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money was still considerable, Governor Vandergraff introduced paper currency, for the first time, in the island; a measure which Governor Falck firmly resisted, although repeatedly proposed to him.

Under Governor Vandergraff great progress was made towards general improvement; and the public revenues increased one-half. This was the condition of the island, when Mr. Van Angelbeek succeeded Vandergraff in the government. He was a man of erudition and talents; but his government lasted too short a time to offer a proper opportunity of fully appretiating his merits, for in less than three years the island fell into the possession of the British troops, who completed the conquest of it in the year 1796.

As the expedition against the Dutch in Ceylon had been undertaken by the Presidencies of the English East-India Company, and chiefly from Fort St. George, the Civil Administration of the island, after its conquest, was provisionally placed under a Commissioner sent from that establishment, who attempted to introduce the same regulations and system of collection in the public revenues as were in force upon the coast of Coromandel; and, for that purpose, numbers of native Dubashes were brought over to fill the subordinate situations under Government. Such a measure could not fail of exciting great jealousy and disaffection among the Head-men in the island; and the conduct of those who had supplanted them in the influence they

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formerly possessed with the Government, and the power they exercised in the country, by no means tended to conciliation. The haughtiness and rapacity of these men (called *Dubashes* from their office) were much complained of, and had prepared the Ceylonese for a revolt, which broke forth on the following occasion.

Notwithstanding the great exertion made by the Dutch Government for raising new sources of revenue, no taxation had been imposed upon the produce either of cocoa-nut or other fruit-bearing trees. This was certainly a defect in their system of taxation; particularly because the plantations for the growth of these trees were almost solely in the possession of Vellales, or persons of the highest casts, who, by virtue of their peculiar privileges, were exempt from the performance of personal services to Government; and therefore it was but just they should furnish assistance by pecuniary contributions. This was now attempted by the Provisional Government; and an annual tax of one *fanam* (being at that time very nearly equal to two-pence) was imposed on all fruit-bearing trees, without any distinction whatever, as to the quality of the tree, the district or soil where it was planted, or the quantity of the fruit which it produced. This tax, although but moderate on the most-productive trees, was very burdensome on others. The inequality with which it weighed on the proprietors, from the great scarcity of money, became insupportable; and, in a representation

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made to Government, they offered to pay in kind a certain proportion of the fruit of every tree. This was refused. I will not enter here into a discussion of the policy of the measure itself, or of the manner in which it might have been made palatable to the natives; for I shall be under the necessity of treating the subject in detail hereafter. It will suffice here to mention, that a revolt was the consequence of that policy. It broke out in the west of the island, and finally induced or compelled the Government to abandon the tax altogether, which it has never afterwards attempted to impose.

The province of Balticalo seems particularly to have declined in prosperity during the first years of the British administration. For some time previous to our taking possession of that country, the province of Balticalo furnished annually from four to five thousand head of cattle, for the consumption of the Dutch troops stationed at Trincomalé. A few years after our conquest, it was necessary to send bullocks from Trincomalé to Balticalo, for the provision of twenty or thirty British soldiers stationed at the latter post. In the year 1794, that province exported 150,000 *parrahs* of paddy. Some years after, there was none for exportation.

The district of the Wanny, a fine flat country, particularly adapted to the cultivation of rice, has undergone, at various times, great and general changes

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in its prosperity. There are now the remains of upwards of 600 tanks,—some of great extent,—made to collect water for the irrigation of paddy-fields. This fertile country was in a highly flourishing state, long before the Dutch had possession of the island; but had considerably declined from that condition, during the first years of their government. At different times, the Wannias, or Princes, who governed it, and who originally held their power from the Kings of Candy, took advantage of the wars between them and the European settlers at Colombo and the other sea-ports, and endeavoured to keep themselves independent of both. They, however, ultimately submitted to the Dutch, after their country had suffered considerably by the quarrels and wars that were thus excited. The road through the Wanny, from Vertativo to Molletivo, affords the shortest way between Colombo and Trincomalé for the march of troops; so that, ever since the European Powers have had possession of the coast of Ceylon, the inhabitants of the Wanny have frequently been exposed to vexation, insult, and pillage, from the troops marching through their country. On these occasions the villages and fields were forsaken, and the inhabitants withdrew themselves into the Candian territory. The Dutch did not turn their attention seriously to the improvement of the Wanny, until towards the latter part of their government: then, under Mr. Nagel, who had the command of that district, great success was obtained. Upon our taking possession of Ceylon, the march of several detach-

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ments of British troops between Colombo and Trincomalé produced again the deplorable consequence of nearly depopulating that district. I passed it in 1799, and saw many villages left desolate, and without a single inhabitant. The good policy, mildness, and particular attention of Mr. North's government, to protect the natives from being molested by troops upon their march, and the exertions made both by him and his successor, have again restored the Wanny to some degree of fertility, and it is now in a state of considerable improvement. This is one of the driest districts in the whole island; and its richness consists particularly in the cultivation of rice, for which the main object is the maintaining the great tanks and reservoirs of water in good repair.

Approaching towards the south, we must remark, that all the coast of the island, along the districts of Chilaw, Colombo, Point de Galle, and Matura, participates of the south-west monsoon that blows upon the Malabar coast from May to August; and in climate, it resembles that part of the Peninsula; with the exception, that it feels also, in some degree, the north-east monsoon, and therefore is of a temperature more generally moist than the Malabar coast. The rest of Ceylon is subject to the north-east monsoon only, and has a climate exactly like that of the coast of Coromandel; consequently, excessively dry from February to November.

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These peculiarities of climate are of the utmost importance to be observed; for, in consequence of them, several productions of the soil are different on one side of the island from what they are on the other. From Tangal to Chilaw, being the extent of about 135 miles, the trees that flourish best, and that form, in a great degree, the support of the natives, are the cocoa-nut and jack-fruit trees. The former are so plentiful in all that coast, that the whole extent of it is a continuation of cocoa-nut gardens, almost uninterrupted. On the north side of the island, on the contrary, the palmyra is best suited to the climate, and is therefore cultivated by the natives (at Jaffna especially) in great numbers. Coffee, pepper, and all productions requiring a moist soil, will flourish on the south-west side: those which require a dry one, upon the north and north-east sides of Ceylon.

It is owing to this difference of climate not having been attended to, that several attempts to introduce the cultivation of new productions of the soil have failed. But it is also much to be regretted, that, hitherto, greater exertions have been made, by the Europeans settled in that island, to introduce the culture of new and foreign productions, than to enlarge and improve those of the country, which are an object of the first necessity to the maintenance and general comfort of the population.

The south part of the island is all very mountainous;

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but, in advancing to the north, very extensive plains are left between the mountains and the sea; and, although there are but few marshy grounds, a spot is not to be found so elevated as one hundred yards above the level of the sea, with the exception of the hills that surround Trincomalé.

It is likewise remarkable, that, upon the south coast, a number of large and beautiful rivers are to be met with, situated at the distance of only eight or ten miles from each other. These discharge themselves into the sea, after beautifying and fertilizing a country always decked with the most enchanting variety of verdure. But the whole of the other coast has only two rivers of magnitude: the Balticalo river, which fertilizes that district peculiarly adapted to the growth of rice; and the Mahaville Gange, which flows near Trincomalé, and is the largest river in the island.

Few of these rivers are navigable, even to small barges, higher up than fifteen or sixteen miles from the shore. But the Mahaville Gange has so large a supply of water, and a bed sufficiently regular, as to admit of navigation a great way into the interior of the country, nearly as far as Candy; but, at the distance of a few miles from the town, there is a ridge of rocks across the river, that totally prevents the passing of the smallest boat. What opposes, however, the going up this river, even so far as that ridge of rocks,

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is the rapid current with which the water flows upon a ground of great declivity.

The districts of Matura, Point de Galle, Colombo, and Chilaw, derive considerable advantages from the many rivers that pass through them, and the various canals that form a communication between those rivers. From Mahadampe, in the vicinity of Chilaw, to Mahakoone, near Caltura, the inland navigation is almost uninterrupted. This is an extent of about seventy miles, of the most fertile soil and best populated country in all the island.

With respect to the navigation at sea round Ceylon, it is practicable by large ships from Point Pedro, the northernmost extremity of the peninsula of Jaffnapatam, to Trincomalé, Balticalo, Point de Galle, and Colombo; but from this to Manar and Jaffnapatam, commerce must be carried on by small vessels not exceeding a hundred tons, and even with them the greatest part of their cargo must be unshipped in passing the channels of Pomben or Manar. The principal part of this trade, in fact, is conveyed in small *doneys*, from twenty to forty or fifty tons burden. Their navigation is nearly half as cheap as that of square-rigged vessels; and they answer very well the purposes of a coasting trade, always in sight of land, and most frequently in shallow water, regulating their voyages so as to arrive at the port of their farthest destination with the

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assistance of one monsoon, and returning with the other.

The natives of the Coromandel Coast, in the Peninsula of India, are those who have the greatest commercial intercourse with the ports of Ceylon: many come over to reside in them for years, to carry on a brisk trade, and to form connections with families who are of the same casts with themselves.

We must next particularly turn our attention to the various descriptions of people that inhabit this island; because a correct knowledge of them is indispensable, before we can appretiate the good or bad policy of such measures as have been, or may be, adopted by the European Powers that govern them. Whatever Mr. Percival may, in his description of Colombo, say of Turks, Persians, Arabians, Chinese, &c. (a few of which are now and then accidentally seen in the streets of that town,) the inhabitants of Ceylon may be divided into four distinct nations only, but all different in origin, religion, and manners.

In the territories of the King of Candy the mass of the population is Ceylonese Proper. These occupy, also, the south and south-west coasts of the island, from Hambangtotte to Chilaw.

The Malabars, or Hindoos, are in possession of the

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north and east coasts, and the peninsula of Jaffnapatam.

The Moors, who may be looked upon as the most industrious and laborious of all, are dispersed over every part of the island: less so, however, in those which are inhabited by Hindoos. In the district of Putlam they form the great mass of the population.

The Vedas, or Bedas, who, by all appearances, are the only indigenous nation in the island, live in a savage state, in all that large forest which extends from the south to the east and north, upon the borders of our frontiers, as well as far into the Candian territory, and upon the Wanny provinces.

The Ceylonese Proper derive their origin from Siam: this is the opinion which generally prevails among them; and the fact is related in their histories. Their language, and religion (namely the Boodhist), are the same as the Siamese.

The Moors who are now established in Ceylon are not descendants of those Moguls who invaded the Peninsula. They do not resemble them, either in manners, appearance, or dress; although they profess the same religion. They can, therefore, be no other than the children of those Arabs, who, in the eleventh and twelfth centuries, led by commercial pursuits,

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and the thirst of amassing wealth, conquered several of the sea-ports in India, and many of the islands, nearly as far as China. Among these Arabs was a law, common with the Jews, whose religion they in some measure followed, that they should only marry or be connected with women of their own nation; but those who had fixed their residence in those distant-conquered regions were compelled to admit and sanction connections and marriage with Indian women. When the Moguls spread rapine and bloodshed throughout India, the riches of the Arabs rendered them an object of notice to the Moguls. Harassed, they fled, and returned to their country, leaving behind their children born of Indian women. They then formed a particular cast, or nation, and embraced the Mohammedan religion, as their fathers also did in Arabia; and by that means they obtained a quiet residence, and the appellation of Moormen.

The Hindoos, who occupy the eastern and northern parts of Ceylon, are evidently from the same stock as those who inhabit the opposite coast of the Indian continent[1].

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(1) In the district of Jaffnapatam, where the inhabitants are Hindoos, there are two casts of men, called Nellowas and Pallowas: their occupation is, to draw toddy from the palmyra-trees: they were originally slaves to the higher casts of the Hindoos, and are still considered (at least many of them) in a state of servitude. The natives look upon them as a contaminated race, who defile every thing they touch. When their evidence is required

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Besides these four nations, which form the bulk of the population, there are also in Ceylon some Malays or Javanese: but they are few in number; and their males, who are able to bear arms, are almost all employed as soldiers in one of the colonial regiments. These are by no means so numerous as they have been represented in some late publications respecting Ceylon; and they all descend from the Malay Princes, and their attendants, who were sent by the Dutch Government, for political reasons, from Batavia to Ceylon. They intermarry with Ceylonese women with less reluctance than the Hindoos or Moormen; and are likely, therefore, in the course of a few years, to be less distinct from the rest of the population than either of them.

The Challias, or Cinnamon-peelers, are said to have been originally a distinct race of people, who came from the continent of India. There is no distinction to be noticed, at present, between them and the

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required in Courts of Justice, the law of the country is, that they take off the cloth with which they cover their loins (the only part of their body that is covered), and are made to swear by that cloth that has been defiled by their own body. Some of this unfortunate cast left Jaffnapatam some years ago; and one of them went to Trincomalé, where he acquired considerable property by trade. Afterwards returning to Jaffnapatam, it happened that his evidence was required in a criminal case, before a British Court of Justice: but being called upon to take his oath according to the custom and law of his cast, he refused it with such resolution, that the Judge declined taking his evidence, rather than compel him to swear in the manner above mentioned.

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Ceylonese Proper, either in their personal appearance, manners, religion, or language. They form, now, one of the Ceylonese casts, distinguished only from the others by their occupation, and some privileges granted to them by the European governments. Some of their Head-men give an account of their first arrival in Ceylon; but the epoch of that event is so extremely remote and uncertain, that the whole remains involved in doubt. If the reader wishes to be acquainted with the account that is more generally believed, without my warranting its veracity, it will be thus briefly stated:—

The Moormen who were established in trade at the sea-port of Barbereen, and navigated to the coast of Coromandel, brought from it to Ceylon seven men, about the year 1210, and presented them to the King Wattenowe, the reigning Raja. Some say, that these men were slaves; others state them to have been palanquin-bearers; but the most probable and general opinion is, that they were weavers. It is added, that, in those times, there were no people of that profession in Ceylon; and it may now be remarked, that, besides their occupation of cultivating and peeling cinnamon, the Challias are almost all weavers; and that in the southern parts of the island, which are peopled by the Ceylonese Proper, there are no other weavers but the Challias. The persons of that profession now in Ceylon, besides the Challias, are Moormen or Malabars, and reside in the northern or eastern provinces.

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From these seven men the whole cast of the Challias is said to have sprung.

Of Chinese, there are only eighty or a hundred lately arrived in Ceylon, and settled in different parts of it. The British Government has taken some pains to encourage Chinese settlers: those, however, who have hitherto come there have not brought with them that industry and ingenuity for which they are famous in their own country. These are, in general, greatly addicted to gambling, and all sorts of dissipation. Many of them have rented the gaming-houses and cock-fighting pits; of which the Government, led by a mistaken policy, makes a considerable profit, by selling the exclusive privilege of keeping them. These Chinese have not brought women with them, but have formed connections with the Ceylonese.

A new race is also springing up, from the intercourse between the Caffrees, soldiers[1] in the colonial regiments, and the Ceylonese women, who are less nice and particular in their amours than other Indians. They are, in truth, more abandoned, and, except in the very first class, totally unacquainted with any principle that attaches virtue and praise to chastity. It is, however, to be expected that this new progeny will not be more than sufficient (if so much) to recruit

(1) These were imported from Mozambique, other coasts of Africa, and Madagascar.

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these colonial regiments. It is a very remarkable fact, that, of about 9000 Caffrees at different times imported into Ceylon by the Dutch Government, and formed into regiments, no descendants are remaining: at least, they are in no way to be distinguished among the present inhabitants.

Before I close this short account of the different nations which now dwell in Ceylon, I must notice an error of some magnitude, which both Percival and Cordiner have fallen into. They make a positive distinction between the Ceylonese and the Candians; who are one and the same nation, speaking the same language, having the same origin, and following the same religion and habits of life. Percival proposes, in a long chapter, to give an account of that distinction; but after asserting, without supporting it by proofs, that the Candians are more warlike than the Ceylonese, he diverges into subjects quite foreign to the question.

The Candian Adigars and Disavois, or Ministers and Heads of Districts, certainly wear different dresses from the Modilears or Public Officers under the European Government. The latter have, in some degree, adopted a dress resembling the old Portuguese coat, and some of their families bear Portuguese names; but their origin was common with the other Ceylonese and Candians, except probably in respect to some intermarriages of their ancestors with Portu-

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guese. The mass of the Ceylonese and of the Candians is exactly the same people, although these also differ slightly in their dress: they decorate their hair differently; and many of the Candians wear a bandage round their head, and long beards, which the Ceylonese do not. It is, I apprehend, by these slight differences in dress, that Percival and Cordiner were led to think them two distinct nations. What, of all things, however, gives an incontestable proof of their being erroneous in their opinion, is, that the division of casts, and the assignment of ranks to the different tribes, if I may so call them, is precisely the same among the Ceylonese who are subjects of the King of Candy, as with those who inhabit our provinces. In which division they both differ considerably from the Hindoos.

A description of the different casts of the Ceylonese, and the ranks of their Head-men or Public Officers, having been offered to the public by Percival in a summary manner, and more minutely and correctly by Valentine, I shall abstain from treating of this subject; but I beg that I may be allowed to make some remarks on the origin of the division of Indian nations into casts,—an institution so peculiar to that part of the world.

The origin of casts in India has, hitherto, been generally attributed to their legislation. We find, indeed, both in their political as well as in their religious

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institutions, that this distinction of casts is sanctioned, commanded, and regulated, with the most minute and scrupulous attention. Hence we naturally conclude, that where those laws were enforced, the Indians must have attained a high degree of civilization, and a great proficiency in the arts, tending to improve the comforts and refinements of society; for what is this distinction of casts, but a division of labour carried to some degree of perfection, made permanent by those laws, and fixed to certain families and classes of society? But it is desirable to investigate a little further; and ask, What were the causes that placed this division of labour under the immediate attention of the legislator, and persuaded him to perpetuate the same occupations in the same families,—to form distinct casts, and place impassable barriers between them,—and to confine each member of society, by a direct infringement upon his natural liberty, to the exercise of that particular profession in which he is born, if I may so express it? The answer to this question may be found, I think, in what is observable as prevalent among all Eastern nations; namely, an obligation attached to every individual, to give a certain portion of his personal labour to the Prince or State under which he lives. The gold- and silversmiths, for instance, and other mechanics, were under an obligation to perform certain works for the Sovereign without payment; the cultivator of the land was to attend a certain number of days in each year, to repair the public roads and

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buildings, or to the cultivation of the royal domains; and even the services of the military were required without remuneration. In fact, previous to the general introduction of money, and while commerce, from necessity, was carried on more by barter than by sale, no mode more natural could be adopted by the heads of families or tribes for procuring the acknowledgments and tributes of their inferiors; and this method had consequently prevailed from time immemorial. Upon the enlargement of society and the increase of population, it must have been felt by the Prince, that he could, with much greater facility, exact from all individuals the performance of their duty in their different occupations, if families and tribes were confined each to distinct professions, and placed under a regulated system of policy, administered by their particular Headmen. The facility which this arrangement afforded for putting them into action is too perceptible to require demonstration. When the Prince or Legislator first fixed the division of casts in his domains, we have reason to suppose that he was attentive to attach the greatest number of individuals to those whose services were likely to be most wanted by the country. Probably the exigencies of the State, or the caprice of the Prince, regulated the proportions of the first division; but we cannot help remarking, that this very permanent proportion must subsequently have proved highly detrimental to general improvements in agriculture and commerce, and is liable to great exceptions, as to its aptitude in ministering to the exigencies

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of the State. When the public interest demanded an augmentation in the number of hands requisite for the cultivation of the soil, and a diminution of those employed in works of manufacture, it was no longer possible to break through those boundaries and privileges of casts, which had been sanctioned by antient laws, religious injunctions, and the reverence of mankind[1].

Another peculiarity in the Indian institutions must here be taken notice of; namely, that no other species

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(1) Among the arguments which I have heard, or read, in proof of the great antiquity of civilization in India, those which have been derived from the political institution which divides its inhabitants into different casts are the most weighty; for it is indisputable that this division must have been preceded by many steps of improvement in the agriculture and manufactures of the country, so as to have both suggested, and rendered useful, a great division and subdivision of labour, such as is explained in the celebrated works of Adam Smith. It is with a view to maintain this great subdivision of labour, that such separations of social classes have been confirmed by law. This reflection carries the mind back from that period to the earliest æras, in order to look into them for the rising of that first degree of civilization which we find was already completed at the time of which we have the most remote knowledge of India. But the consideration that will impress us with the strongest surprise at the excessive length of time that must have elapsed before the laws, religion, manners, and habits of the Indians could be modelled to that state of order and refinement in which they were found by Alexander and his officers, arises from contemplating how trifling are the changes that have taken place from that period to the present times. The difference is so little perceptible, that the description of India and its inhabitants given by them agrees almost entirely with what is now seen.

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of government than the monarchical or despotic seems to have ever existed in India before any part of it fell under the dominion of the European Powers. This circumstance, combined with the general antient custom of levying almost all taxes in personal labour, and the distinctions of cast,—all of which are peculiar to the East,—induce me to think that those institutions are the consequences of arbitrary and despotic governments.

In Antient Europe, where a greater variety of governments have prevailed, but, for the most part, of a popular, or republican nature, no such distinctions of casts were known; nor was it the practice, under those governments, to levy taxes by personal labour. I believe the few instances of this kind that existed, like the *Corvée (cura viæ)* in France, were confined to monarchical governments. Certainly, the institution that most resembled the levying of a tax in personal labour was that by which, in feudal times, the attendance of vassals was required by their lord, particularly during war. This fact corroborates the conjecture, that this manner of levying taxes, as well as the first establishment of casts in India, were probably owing to the nature of the governments that there prevailed.

As to the multiplicity of distinctions in their casts, the Ceylonese can boast of being as abundant as any other Indian nation, if not more so; for almost every profession forms a particular cast, under the guidance

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of separate Head-men. Gold- and silver-smiths,—fishermen,—barbers,—washermen,—manufacturers of *jagery*, or country sugar,—the drawers of toddy,—the makers of lime or mortar, and, in fact, every other occupation,—all form distinct casts. As it is not my object, however, to enter into an endless, and not very diverting, enumeration of these casts,—their privileges, and their duties,—I will refer the most curious of my readers to Valentine; where they will be informed of the ranks and privileges granted to them, and of the duties which they are bound to perform.

Of the character of the Ceylonese I conceive it to be a difficult task to give a faithful delineation. They are, in general, very reserved in their address, and mild in their manners: but whether that reserve may not be the restraint imposed by suspicion; and that mildness, in some degree, the consequence of a want of feeling; are questions which, notwithstanding my residence of sixteen years in their country, I will not attempt to decide. Certain it is, that crimes of the deepest dye have occasionally been perpetrated among the lower casts. The conduct, however, of the better casts is principally decorous and correct. Servants taken from the latter are, for the most part, honest. A Ceylonese cannot very easily be roused to resentment and bloodshed; yet, if he be impelled, by passion or avidity, to determine on violence, he cannot be diverted from his purpose by the thought or presence of those objects which, in others, by acting upon the imagination, would

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agitate the mind, shake it from its intent, and arrest the hand of the murderer when he had prepared to strike the blow.

The defect of feeling which they have, in some degree, in common with other Indians, secures to them great advantages in all their transactions with Europeans; and we cannot deny them a masterly address in working upon the feelings of others, while they can keep themselves entirely free from every emotion. They also know, to perfection, the art of insinuating themselves into the good opinion and favour of their superiors. Among the Modilears, this art is accounted a necessary part of their education: they are courteous and guarded in their speech; and so ready to coincide in whatever may be wished by a superior, that they actually acquire, by that means, a very decided and strong influence on his mind. Even such undertakings as they know to be beyond their reach, they will seldom decline in a direct manner, but rather trust to time and reflection to convince their master of the impossibility of accomplishing what he desires. However reluctant the different British Collectors may be to admit the assertion, I can, nevertheless, state with confidence, that I have met with very few indeed who were not strongly influenced in their public conduct by the native Head-men that were immediately under their command, and nearest to their persons. Collectors, and even Governors, of the most distinguished

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talents, have been under that influence. Governor Vander Graaff, who was by all acknowledged to bear a superior character among those who have ruled Ceylon, was most grossly deceived by his first Modilear, Abesinga. This man was carrying on a false correspondence between the Governor and Pelime Talao, first Adigar of Candy, in whose name Abesinga was fabricating letters addressed to the Governor. During this correspondence, on matters of great weight, which were, naturally, never brought to a conclusion, many presents were interchanged on both sides. Those from the Governor were, as customary, always the most costly. When the expectations of Mr. Vander Graaff were raised to the highest, waiting the conclusion of a very favourable treaty, Abesinga happened to die; and, to the great surprise and mortification of the Governor, the whole of his correspondence with the Candian Minister was found in Abesinga's desk, and the presents in his chest [1].

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(1) The following narrative will give an instance of the arts practised by the natives of Ceylon, high and low, to work upon the feelings of Europeans: in order to effect which purpose upon their present superiors, there is good reason to believe that they are by no means under the necessity of using the same exertions that were requisite to move their more sedate and less irascible Dutch masters.

An English gentleman, holding a high public situation in the colony, had been conducted in his palanquin to an evening party; and after remaining there for some time, the bearers became anxious to return home. It was, however, not late, and their master had no manner of wish to retire from the pleasant society he was in. The first step they took to effect their purpose, was, to

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It is now requisite to my purpose, that I should make my readers better acquainted than they hitherto

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to bring the palanquin in front of the door, full in their master's view, and then retire. He saw it, and took it in good part, as a mark of attention in his bearers: in the mean time, the sight of the palanquin being connected with the recollection that he was to return home, made him reflect that the time was approaching for retiring from the party. Shortly after, some of the bearers went to seat themselves, apparently in a negligent manner, by the side of the palanquin. This began to produce in the mind of the master, who observed it, a kind of uneasiness, and caused a doubt to arise whether he should, or not, remain much longer. Now the bearers watched the motions of every person in the party, and his in particular: whenever he moved from his chair, or passed from one part of the room to another, the bearers would start up, as if they thought he was coming out; and then, appearing to have discovered their mistake, would again sit down. This manœuvre put their master in a state of perfect uneasiness; he could no longer speak, or attend to the conversation that surrounded him: the doubt whether he should go or stay had made him quite uncomfortable, and he took no pleasure in the society which had before appeared to him so agreeable. But the bearers, observing that even this had not the desired effect of bringing him away, lighted up the lamps of the palanquin; and one of them, taking up a hand-lantern, began to pace in front of it, so that his master could not help observing it; and this actually threw him into a state of greater uneasiness; yet he felt too much reluctance to quit his friends to be entirely moved away. But, at last, all the bearers stood up, and arranged themselves, each at their post, by the sides of the poles of the palanquin; while the one with the lantern, pacing up and down, gave a full view of the whole apparatus. Who could resist it? It acted like an electric shock. The master, in an instant, found himself in his palanquin, without being aware how he got into it. The bearers took it up, gave a loud shout, and ran away with it in triumph.—The fact was related to the author by the gentleman on whom this trick was practised.

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have been with the European inhabitants of Ceylon, or descendants of Europeans, who were found established there on our taking possession of it. These are distinguished by the appellation of Burghers. A correct knowledge of their condition, and the alterations that have taken place in it since they were placed under the British Government, will assist much in appretiating what is to be said respecting the commercial state and general prosperity of the island.

Under the denomination of Burghers are comprehended Europeans, and descendants of Europeans, not being Englishmen, in the service of Government; descendants of Europeans and native women; children of Ceylonese or Malabars, who have become Christians, and (although very seldom the case) have changed their dress, and assumed that of Europeans; (these are not distinguished from those who are called Portuguese;) and, lastly, descendants of slaves made free by their masters. These Burghers are chiefly established in the principal towns—Colombò, Jaffnapatam, Point de Galle, Trincomalé, Matura, Caltura, Negombo, and Manar. They are, for the most part, concerned in trade; some are employed as clerks in the public offices; few of them are possessors of land. Their number of males and females does not exceed five or six thousand.

Many of those who were employed in the service

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of the Dutch Government, and remained in the island when it passed under the English East-India Company, are now considered as Burghers, and form a considerable part of that body. Their condition is naturally very indifferent: many of them, indeed, are reduced to great poverty. Those Europeans, also, who were formerly concerned in trade have not improved their circumstances by the change. The following is the cause of it. All the servants of the Dutch Government were carrying on trade, and lent out their capitals, upon high interest, to the natives. Their manner of living was by no means expensive: their salaries were very trifling; for the Governor had but 300 florins (not quite £.30 sterling) per month, their first Civil Servants 50 or 60[1]: and although some of them amassed considerable wealth, by fees and other privileges granted or connived at by their Government, yet their frugal habits of life prevented much of that wealth being dispersed in the country. In consequence of it, the natives were kept in poverty, and had not the means to collect capitals sufficient to trade with. The few who followed commerce borrowed the capitals from the Dutch, most frequently on very high interest; or, what was even more common, traded for the opulent Dutch, as their agents, and were compelled to satisfy themselves with a very indifferent part of the

(1) The present Governor, as such, has £.10,000, and the principal Civil Servants two or three thousand, per annum.

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profits given to them as their commission. The great bulk of the commerce of Ceylon was therefore in the hands of those Public Servants, or of the principal Burghers with whom these were connected. The arrival of a great number of English Civil and Military Servants, themselves not connected in trade, and spending almost the whole of their salaries, had the effect of raising considerably the price of all the productions of the soil. As but few of the Burghers were proprietors of land, they did not benefit by this increase of prices: on the contrary, it has reduced them to poverty; while the natives, who are the owners of landed property, have accumulated considerable sums of money. The old Burghers, and those who entered into that class, from being taken out of employ when the island fell into our hands, hoped to support their broken fortunes by trade, but soon found that the new capitalists among the natives had entered the field of competition with very great advantages against them, both in purchasing and in selling; for as the wants of the natives, in food, clothing, and every comfort of life, are much less than those of Europeans, whose habits the Burghers possess, so the native merchants can afford to trade upon such small profits as are not sufficient to the Burghers. The whole commerce of Ceylon is, therefore, in consequence of the expensive manner of living prevalent among the present Civil and Military Servants, and from their entirely abstaining from trade, gradually passing into the hands of the natives; leaving the

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Burghers in a state of poverty, except those who are employed as clerks in the public offices, and in the lower judicial situations.

These Burghers, who form the middle class of society in Ceylon, cannot, for several reasons, be assimilated to the same class in Europe, where it can mix itself with those above or below it. It is generally believed that the middle class supplies with its superabundant population the defects that take place in the lower and poorer, that can never rear in proportion the same number of children. This superabundance of the middle class gradually finds employment somewhat below their condition, and does not remain a dead and insupportable burden in that from which it springs. But, in Ceylon, the occupations of the native Indians, and those of Europeans, or those who consider themselves as such, are so very different and distinct, that every excess of population in the latter must add to the general poverty of the whole, until, by the effects of want and wretchedness, that superabundance of population in the class of Europeans, or Burghers, is effectually reduced. The Burghers cannot, in India, expose themselves to the intemperance of the climate, to work in the field, or follow the drudgery of lower mechanics. Ceylon, too, is peculiarly wanting in manufactures that could afford them employment; and the state of the country, as will be seen in the course of this Work, makes us apprehend that a long period will pass, before they

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can be introduced and followed up on an important and enlarged scale.

A few of the Burghers have hitherto supported themselves by the work or the hire of their slaves, as servants or labourers; not labourers in fields, but as bricklayers, palanquin-bearers, house-servants, and other similar pursuits. They are bound to give to their masters whatever part of their wages exceeds what is wanted for the supply of the mere necessaries of life.

Slavery is still acknowledged and sanctioned in Ceylon by law, in consequence of the capitulation of Colombo by the Dutch in the year 1796; by which, although the importation of slaves into the island is forbidden, and the purchase of slaves by a British European in the service of Government renders the slaves free, yet all those who were slaves of the Dutch or natives, at the time of that capitulation, were looked upon as private property, and doomed to continue in servitude themselves, and their children, and children's children, to all future generations; with a right in their masters to dispose of them to Dutchmen, Burghers, or natives. The number of female slaves in Ceylon is equal, or nearly so, to that of the males: they may all together amount to eight or ten thousand. The child of a man slave, by a free woman, is not a slave; but that of a free man, by a female slave, is a slave to the woman's master. This

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must be understood to be the law when the parties are not married.

If a man slave and a woman slave marry in the Dutch church (for which their master's consent is requisite), their children are free; themselves remaining slaves no longer than the life of their master and his wife: consequently, slaves cannot be sold after marriage.

If slave children be christened in the Dutch church (to which the master must likewise give his consent), they immediately become free. In this case he is required to pass an act, called the Act of Adoption; by which he is then considered their guardian, until they are of age.

The Dutch Government would not allow that the children of slaves married in the Catholic Portuguese churches should become free; and many of them continue at this time in servitude; although they have, besides, been themselves christened in the Catholic churches. The Portuguese clergymen, however, make objections, in general, to baptize slave children, unless their master consents to give them their freedom. The Dutch Government had likewise instituted certain formalities, for giving the master's consent to marriages of slaves in the Catholic churches; and when these formalities were attended to, before Commissioners specially appointed, those marriages entitled them pre-

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cisely to the same rights and privileges as if performed in the Dutch churches. But as those formalities, which consisted in registering, attestations, &c. have been discontinued since the Dutch have no longer been in possession of the island, so marriages in the Catholic churches are held to confer none of the said rights. This is an inconsistency, and a defect of good policy that well deserves the attention of the present Government.

There have been no instances yet of slaves having been married, or children christened, in the English church.

It is clear, from what has been stated, that, unless some steps be taken to prevent it, slavery must be perpetuated in Ceylon, by the very act of the existing laws of that island instituted by our Government at the time of the capitulation of Colombo: and as the Burghers, who are, for the most part, the owners of slaves, are now reduced to a lower and poorer condition than they formerly were, so must the situation of their slaves, in the same degree, be less comfortable, and more difficult to endure. It must however be allowed, that the mildness of the English laws which are now in force, and the humanity and vigilance of magistrates, as well as the general good conduct of the Burghers themselves, shelter the slaves from any harsh treatment.

Either of the following methods might be adopted,

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to put an end to slavery in Ceylon. One would be, to grant to the owners of slaves a moderate compensation, which, it is supposed, would not be more than what the English Government could easily afford: the other, to fix a day, at the distant period of sixty or eighty years, when slavery should be abolished. The value of the slaves would begin to decline, but very gradually, from the day on which such a law should be enacted; and this act of natural justice, good policy, and humanity, could hardly be felt as a grievance by the present possessors of slaves.

From these particular views which we have taken of the different ranks and classes of the population of Ceylon, we must pass to some more general reflections upon the state of that population, taken collectively. It is difficult to form, at present, any very correct opinion upon the total amount of the population of Ceylon: we want accurate statements even of the inhabitants of the territory which has been for so many years subject to the dominion of European nations.

As I purpose, however, in the sequel of this Work, to enter into an inquiry concerning the public revenues of the Ceylon Government, the system of its taxation, and the manner in which it acts upon the general prosperity of that country, so it is indispensable that I should make my readers acquainted with such information as I have been able to collect upon the subject of its present population, upon which those

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taxes are imposed. And, in the first place, I will communicate what knowledge I derived upon this subject from a gentleman of the Dutch Government, employed in the Civil Department, who has resided for upwards of twenty-five years on that island; and whose accuracy in judgment, and superior abilities, have been acknowledged, on several occasions, by the British Government in Ceylon. Mr. Bournand expresses himself thus:—" The common opinion of those that I " have conversed with is, that the population of Ceylon " amounts to two millions of inhabitants: one mil- " lion in the territory that is now in the possession of " the British Government, and another in that which " belongs to the King of Candy. This estimate, " however, is likely to be exaggerated. An enumera- " tion, as correct as it was possible, was made in the " year 1789, by the order of Governor Vander Graaff, " of all the inhabitants in the territory of the Dutch " East-India Company; and that reckoning gave " 817,000 inhabitants, of both sexes, and all ages. " In the villages (and they were many), where no " regular registers of the population had been kept, " the numbers were taken by approximation, and con- " sequently very incorrectly.

" With regard to the Candian provinces, the popu- " lation is numerous in those that are cultivated: but " it must be remarked, that, with the exception of the " country immediately surrounding the town of Candy, " and the provinces of Ouva and Mattele, all the

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"interior of Ceylon is, in the proportion of seven-
"eighths, covered with woods and forests; and there-
"fore it may be concluded, that this part of the terri-
"tory of the King of Candy is, in proportion to its ex-
"tent, even more thinly peopled than the country
"under the British Government.

"The Wannyships of Soerlie and Nogerie, and the
"whole of the great forest occupied by the Weddas,
"from Maagame in the south, to the Coklay river at
"the northern side of the island, does not contain
"ten thousand inhabitants.—These reflections will
"lead to a conclusion, that Ceylon does not contain
"more than one million and a half of inhabitants."

This opinion of Mr. Bournand I have not, by my own observations, found reason to contradict; and if I were inclined to differ materially from it, I should rather make the population of Ceylon a little under the number he assigns to it. With regard to our old territory, I should be led to form a rough calculation and surmise from the quantity of food produced, and thereby to conclude the whole population of our dominions to have been, eight or ten years ago, 700,000 inhabitants. The state of the population, at this moment, however, is far from prosperous; for it has of late evidently increased so fast (owing, in my opinion, to the introduction of vaccination), that it presses hard upon the means of subsistence. In a succeeding page is a statement of the persons

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that have undergone the vaccine inoculation, in the British territories in Ceylon, from the year 1802 to 1812 inclusive, amounting to 221,082. Our Government was particularly active in promoting this relief from the miseries of humanity; and its exertions have been crowned with complete success; for the small-pox has actually, for several years, been entirely expelled from Ceylon.

The ravages committed by that disease were probably greater there than in any other country. It was looked upon by the Ceylonese as the most destructive plague that could befal any country: those who were attacked by it were abandoned by their relations; and, in many instances, they were taken out of their villages into the jungle, and there left to shift for themselves, and to perish. Proportionate to the terror they had for the small-pox, was the anxiety with which the inhabitants of the country, nearest to the towns where the British are settled, flocked to them, to be inoculated with vaccine matter, as soon as they were convinced, by experience, of the mildness of this disease. Yet such persons as are acquainted with the excessive indolence, and habits of neglect, peculiar to Indians, and to the Ceylonese in particular, and who know that many of the villages are placed at considerable distance from the principal settlements where such medical aid is to be obtained, will conceive that great must still be the number of the Ceylonese who

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have not been vaccinated[1]. The Candians, jealous of every innovation, particularly when introduced by Europeans, had not, previously to our taking possession of their country, expressed the smallest wish to receive vaccination: yet they fully enjoyed every benefit that can be derived from its introduction into the British territories. This requires an explanation.

The Candians were entirely surrounded by the British, who possessed the whole coast of Ceylon, as I have already stated, from the sea, to a distance of fifteen to twenty-five or thirty miles in the interior: they had, consequently, no communication with any part of India. The small-pox, therefore, when it appeared in their villages on the frontier, was brought to them by the natives of our districts.

Round the limits of the Candian territory, the country is very thinly inhabited: their jealousy and

(1) Return of the Number of Persons who have been vaccinated in the British Possessions in the Island of Ceylon, from the introduction of the Vaccine system into the island.

From 1802 to the end of 1806	1807	1808	1809	1810	1811	1812	Total.
54,958	21,870	26,207	25,697	35,076	30,491	26,783	221,082

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fear of the Europeans had led them to keep large forests and thick jungaloes as a barrier. This circumstance, in addition to the precautions taken by them to prevent the introduction of the small-pox, and the expulsion from the villages of those that were attacked by it, kept them free from that disease for a number of years; but when it was once introdueed, it occasioned the greatest ravages, until it was again entirely subdued. When the general introduction of vaccination in our territories had entirely expelled from them the small-pox, the Candians were also perfectly free from it; nor did it require any precaution, on their part, to keep it off, notwithstanding they did not themselves adopt the vaccine inoculation.

From the facility with which life is supported in the warm regions of the East, and from the habits of the Ceylonese in our territories, who are inclined to marriage either with or without the formalities prescribed by the law or by religion, and from their women being excessively prolific, the number of births in Ceylon must bear as great a proportion to the whole population as it does in any other country in the world. Thus much being premised, we shall be better able to form a correct notion of the present condition of the population in that island.

As the number of births in former years bore a very great proportion to the whole population; so did the number of deaths, from the ravages of the

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small-pox, aided by the peculiar virulence added to it by the climate, and the neglect and cruelty with which those affected by it were treated. But the action of this powerful check to population having been most effectually prevented, for eleven years, in a country where no other has happened[1], it is naturally to be expected that the increase of population has been surprising. Ceylon is probably the country where the discovery of vaccine inoculation has produced, and will produce, the strongest effects, even after the new population shall have reached a more advanced age; for in that island there are not many of those usual checks which exist in various other countries;—no levies of troops, as even the Black regiments in the Ceylon service are not composed of Ceylonese,—no armament of ships, no extensive foreign trade, no emigration; for, of all nations, none has a greater aversion to expatriation than the Ceylonese;—none of those causes have any influence in Ceylon, which elsewhere occasion a more equal distribution of the population upon the face of the earth. For the present, however, the great increase consists in an infant population: the number of children that are now seen in the families of the Ceylonese strikes with surprise the most negligent observer.

This helpless population is depending upon parents accustomed to an idle life, enervated by climate, generally averse to exertions of every description, and

(1) Except a temporary famine in Matura, mentioned in p. 72.

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whose labour is not stimulated or aided by a capital wanting employment: for to this very want of capital must be attributed, in a great degree, the tardiness with which the extension of agriculture, manufactures, and trade, have hitherto proceeded in Ceylon.

The condition of a population so circumstanced cannot but be wretched. There is a fact, which must at once prove this unanswerably; and will at the same time confirm both the opinion I have formed of the increase of this population, and of the want of capital to give it employment.

Food and clothing, influenced by causes which I shall hereafter have occasion fully to explain, have, since the year 1800, risen considerably above their former price. That kind of rice which, at the above-mentioned period, was selling for one fanam and a quarter per measure, sold in 1812 for two fanams. The same sort of cloth that was then sold for six rix-dollars the piece, will now fetch ten[2]. With the natives of India, food and clothing compose not only

(2) The chief cause of this rise in the price of food and clothing is the depretiation of the Ceylon currency, which, from the beginning of the year 1805, has suffered a gradual loss of value, upwards of 80 per cent. This subject, upon which I shall treat at length in the body of the Work, has been, and still continues to be, the source of great distress and misery there to every class of society; and it well deserves the attention of His Majesty's Government, to remedy so great an evil.

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the necessaries, but also all the comforts of life. The Indians, except a few of the very highest classes, have no expenses to incur, except those required to satisfy the cravings of hunger, and to cover themselves, but sparingly, from the intemperance of the climate. Yet, with all these circumstances, which ought to have rendered the price of labour liable to be sensibly affected by every variation in those of food and clothing, it deserves distinct attention, that the price of labour in Ceylon has not risen, in the least, since the year 1800. The wages of a day-labourer were then from three to four fanams per day, the same as at this period; although four fanams are now equal to little more than what two fanams were, fourteen years ago. The monthly wages of a common servant were then ten rix-dollars, and no rise has since taken place. To what cause can this be attributed, but to an increased demand for employment, in some degree proportionate to the augmentation in the price of food, and a want of capital to put it in action?

This, however, is the condition in which the population of Ceylon is placed; and the distress was aggravated in the years 1812, 13, and 14, by repeated droughts, at the seasons when rain might naturally be expected, which is indispensable to the cultivation of rice. It was, indeed, deplorable, at that time, to see the numerous children of the Ceylonese families reduced and emaciated for want of food, and depending upon parents who were in no way able to provide for such large families. It

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is remarkable—as a proof in favour of Dr. Smith's principles of political economy, "that, in times of dearth, the price of labour does not rise with the price of food"—that, during this great scarcity in Ceylon, the price of labour there still remained the same.

The territory under the British Government does not produce the quantity of rice that is sufficient to feed its own population. Much of it was, at all times, and still continues to be, imported from the coasts of Malabar and Coromandel, and from Bengal; and a very large supply was derived from the Candian country, which produced a large surplus. But, as the population of that territory has greatly augmented, from the introduction of vaccination, in the manner above stated, so that surplus of food has proportionably diminished.

It was at the time when such material changes had been produced, in the proportion between the quantity of food produced and the population, that the island was visited by the calamity of long and repeated droughts. A dearth was apprehended in the beginning of 1812; and measures were providently taken by Government to prevent a famine, before the south-west monsoon, which sets in at the beginning of May, should have shut the principal ports against importation[1].

(1) No part of the author's public career can bring to his mind a satisfaction equal to that which he feels from having been the chief

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Owing to a seasonable quantity of rice received by Government, and distributed into the different markets, at such a price as not to discourage importation, and in such a manner as not to impede the profits of those merchants who had speculated in grain; aided by the greatest activity in the public servants, to preserve order, to promote every means of husbanding the supply of food, and to alleviate the distress of the poorest natives; many lives were saved. Yet, in the northern parts of the island, and in the district of Matura, the population suffered considerably, from the immediate effects of famine, and from those evils that are consequent upon it, namely, distempers occasioned by scanty and unwholesome food. This has been the first very sensible check given to the extraordinary increase of population in Ceylon, brought about by the introduction of vaccine inoculation.

It is not land that is wanted to the population of the country: there is a sufficiency of it to maintain four times the number of its present inhabitants, if there were capital to put into cultivation all the land that is capable of being applied to the support of man. The population wants capital, to give employment to labourers, either in agriculture or in manufactures. All manufactures are exceedingly wanted in Ceylon, even those that are most necessary. Cotton grows with

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chief adviser and promoter of those measures, by which the lives of thousands were saved; and which, had they been delayed but a few days, would have been irretrievable.

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the greatest facility, and produces abundantly. The Nankin, Bourbon, and Brazil cottons, all succeed; and the buds are ripe within four months after the seed has been put into the ground. Notwithstanding this, there has been hardly any cotton reared hitherto; and even the commonest cloths, for the use of the natives, are imported from the continent of India. Under this view of the subject, it seems doubtful whether the restrictions which have, since the year 1805, been put on the Civil servants of the British Government in Ceylon, preventing them from being concerned in commercial speculations, are productive of more advantage or injury to the great interests of the island; for it will be seen, in a subsequent part of this work, that they are almost the only persons there who possess the means to call labour into action, and to encourage cultivation, manufactures, and trade. A subsequent order of the Government has allowed colonization to British subjects, which had been prohibited at our first taking possession of the island. Civil servants are allowed to possess land, which, on application, is granted to them by Government, upon the most liberal terms, to encourage colonization; but the restrictions with regard to commerce still remain in full force. Is there not a contradiction in these two measures? If the public servant may have land, and make it fruitful, he ought, certainly, to be allowed also the liberty of manufacturing, selling, bartering, or exporting its productions, in any way that may be most lucrative. Yet, that Collectors of Districts, possessing such

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extensive powers as such officers are invested with in India—that Paymasters, and Civil Judges, should be exposed to strong temptations to diverge from the strict line of their duty—that their private interest should be made to interfere with their sense of public justice or individual right—certainly seems repugnant to the first principles of good government.

This question will be fully discussed, after I have laid before my readers such information and statements as may enable them to appretiate the weight of the arguments that can be offered on both sides.

The political and commercial interests of this colony have not hitherto been a subject of much inquiry, either by the Legislature or the Public. The Works that have been offered to the latter have left untouched the state of its finances, its agricultural resources, commercial interests, and system of taxation; yet these objects are the vital springs of that, as well as of every other colony.

Having resided sixteen years on the island, and having, during that time, been actively employed as one of His Majesty's Civil servants, it frequently occurred to me, that a work upon the resources of the country, and the general system of its administration, would not only prove acceptable to the curious, but would promote that public interest in the welfare of the colony, and that spirit of investi-

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gation, which must eventually tend to improve its condition. And I am much mistaken, if this island will not, when better known, appear to be a possession worthy of greater attention than it has hitherto obtained from the mother country.

It is intended to proceed with the work, agreeably to the following order. The First Book will contain an Historical Account of the Currency, and an Examination of its Present Condition; being a necessary preliminary to a General View of the Commercial and Agricultural Interests of the Colony, which will be considered in the Second Book. The Third Book will comprehend an Exposition of the different Branches of Public Revenue, and an Inquiry into the present System of Taxation, with a Summary Statement of the Expenses of the Colonial Government.

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A VIEW
OF
THE AGRICULTURAL, COMMERCIAL,
AND
FINANCIAL INTERESTS
OF
CEYLON.

BOOK I.

COIN AND CURRENCY.—DEPRESSED STATE OF THE EXCHANGE, AND REMEDIES FOR ITS IMPROVEMENT.

The subject I am about to enter upon, although not likely to prove entertaining to all readers, is, nevertheless, of the first importance to the colony: it involves interesting questions, applicable to the situation of other British settlements; and may add a few facts, in corroboration of some fundamental principles of political economy.

Whatever was the currency of Ceylon during the government of the Portuguese, no vestige now remains of it; and an investigation of that subject could throw no light upon its present condition. Under the Dutch, the various coins that were used in Holland were also current in Ceylon; namely, the silver stiver, the schelling, the guilder or florin, and

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the ducatoon: but the coin peculiar to the colony, and which formed the Government currency, was the Ceylon copper coin, in stivers, now called *pices*. The standing value of that copper coin was dependent on the regulation of Government, that made eighty of them always equal to one silver ducatoon: the Treasury at Colombo received and exchanged them at that rate. Thirty-six of these weighed one Dutch pound, of the best copper. This coin, however, must not be confounded with the Dutch stiver, sixty-six of which (three florins and six stivers) were worth a ducatoon: the two coins had no reference to each other, although they bore the same appellation.

Almost every thing required for the Dutch settlements in Ceylon, besides what the island produced, was imported in the ships of their East-India Company, from Holland or Batavia direct. Their trade with the continent of India was not extensive: the Ceylon Government drew no bills on the settlements of that continent; and the remittances to it, beyond what the island could afford, were made in specie. All the remittances made to Holland, on the contrary, either by public servants or by merchants, were effected in Government bills. From these bills Government derived a fixed profit. It made the applicants pay into the Treasury eighty stivers for each ducatoon (which was the par), and a premium besides, equal to 11 per cent. That exchange and profit never altered; and it is of consequence here to remark it,

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with reference to what occurred afterwards, under our Government; as I shall notice in the sequel.

There was another fund which offered remittances to Holland, at an exchange a little more favourable than the above. Every regular servant of the Company was entitled to receive, in Holland, his fixed pay, called *gagie;* while his island allowances were paid to him in Ceylon currency. Those who wished to draw the amount of their fixed pay to the island, disposed of their bills in favour of those who wanted to remit; and, in doing this, they charged a profit somewhat under 11 per cent. Of the Dutch, many colonized, and were anxious to have their property near them.

Gold pagodas were coined at Totecoreen, in the Dutch mint there established, under the controul of the Ceylon Government, on which Totecoreen and Monopar were dependencies. These pagodas were almost exclusively appropriated to the purchase of white cotton cloth from the natives of Totecoreen and Palamcotta, which the Ceylon Government sent yearly in great quantity to Holland, on account of the Company. This cloth was printed so as to answer the demand of the markets in South America, and sent thither, through Spain.

Some silver rupees were coined by Governors Falck and Vandergraff; but very few; and were current for thirty-six stivers each.

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A great variety of foreign coins were also current in Ceylon; as, the Spanish dollar, or piastre; the star and Porto-Novo pagodas; the Surat and Sicca rupee, &c. Their prices were all regulated by their intrinsic value, compared with the silver ducatoon; and, keeping the exchange of the island currency to eighty stivers for each ducatoon, those different coins bore a price, in copper coin, according to that standard.

Such was the state of the colonial currency, so late as the year 1780. From that time the finances of the Government began to be embarrassed; but until the arrival of Governor Vandergraff, who succeeded to Governor Falck, in the year 1785, no paper money had been introduced. He found the revenues of the island inadequate to the expenses; and the Treasury exhausted by the additional number of troops, which the Company had been under the necessity of raising, since the year 1780, for the protection of the colony, on account of the American war. To obviate these difficulties, he, for the first time in Ceylon, issued a paper currency. This consisted of Treasury notes, called *credit brieven*, payable to the bearer, on presentation, in Ceylon copper coin, at the rate of forty-eight stivers for each rix-dollar. There was no particular coin for the rix-dollar: it was merely an ideal one, divided into twelve fanams, and each fanam into four stivers.

The pecuniary distresses above stated induced Governor Vandergraff to think of raising an addi-

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tional revenue to Government, by the following contrivance.

It has been already noticed, that all the remittances made at that time to the continent of India, except what Ceylon could afford in produce for exportation, were effected in gold or silver coin. It occurred to the Governor, that, by making all the public payments from the Treasury in paper money, he might sell by public auction, with some profit, the gold and silver coins which were annually imported into Ceylon by the Company; which idea he actually put in practice. This may be considered as the first step, in lowering the Ceylon exchange, and the depreciation of its currency. So long as there was in the settlement a sufficient quantity of specie, in gold and silver, which could be withdrawn from circulation in consequence of the paper currency taking its place, the profit of the specie sold by Government was trifling; but as the supply in the market was gradually decreasing, and Government withheld that which it had received from Holland, the premium rose higher. The silver ducatoons, which, in 1785, had been exchanged for not more than eighty stivers each, were sold, in 1795, at one hundred *.

Though this statement shews that the copper coin

* In 1812, the ducatoons were bought at two hundred and eight stivers, or four rix-dollars and four fanams each.

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had undergone a very considerable depreciation *, as well as the paper currency, before the British Government took possession of that settlement, this depreciation was not so great as it appears at first sight; because it was not general, in every exchange of the island with other countries. With Holland, on the contrary, if public servants wished to remove their property from Ceylon, and make remittances to the mother country, the Government continued to grant them bills, at eighty stivers for one ducatoon, adding to the payment 11 per cent. profit, as usual.

There is no doubt that this state of things must have afforded to many of the servants of that government an ample opportunity to make great profits; and we know that many opportunities of this nature must have existed, otherwise they could not have accumulated such large fortunes as many of them did, notwithstanding their scanty salaries.

If we consider the effects produced upon the real condition of the currency by the measures of Governor Vandergraff, we cannot but lament, that his anxiety to remedy the temporary difficulties of his government made him lose sight of its more lasting advantages, and the real prosperity of the country. The fixed

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* In 1787, Governor Vandergraff caused money to be coined from the brass of old guns, instead of fine copper.

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state of that currency, on which the merchants had hitherto found a solid ground to establish their commercial calculations, was, in that part of the trade carried on with the continent of India, totally disturbed. Grain, cotton cloth, and all other commodities imported thence to Ceylon, grew dearer than they had formerly been. The price of food gradually rose, and with it that of all articles of exportation; which exposed them to be undersold in foreign markets, while the value of the property that could not be removed from the island by no means rose in proportion.

Prior to these measures, the real currency of the island was not the copper stiver, but the ducatoon, for which the stivers could always be exchanged, according to a fixed rate. The ducatoon was a coin containing 1 *oz.* 1 *dwt.* 1 *gr.* of English standard silver; possessing, therefore, 5*s.* 5*d.* sterling, intrinsic value, at the rate of 5*s.* 2*d.* per ounce. No doors were then open to favouritism, for making remittances; nor to such speculations in exchange, by the public servants, as were detrimental to the fair merchant, and to the holder of landed property, or any other property in the island. The moment that Governor Vandergraff allowed the exchange to fluctuate, the Ceylon copper coin became the true standard currency of the colony; and foreign exchange was no longer adjusted at the former fixed rate of eighty stivers to one ducatoon, but with an immediate reference to the

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actual value of the quantity and quality of the copper contained in the stiver; taking into account the inferiority of the copper that had been lately coined, the expenses and inconveniences attending its exportation, the doubt of finding an easy sale for it, and the uncertainty of its price in the other Indian markets. In a short time, this copper coin, in its depreciated state, formed, with the paper money, by far the greatest part of the currency of the colony.

Such was its condition, at the time the English East-India Company took possession of the settlement. One of their first measures, with regard to the currency, was to make a new copper coin, of the same weight and quality with the Dutch. But as the revenue was insufficient to pay the current expenses, particularly when the Company had still a considerable body of troops in the island, placed under the controul of the Presidency of Madras, it became necessary to draw upon that Presidency, either for star-pagodas in gold, or by bills, to make up the deficiency. Then the question was agitated, At what rate were those pagodas to be sold or issued? The exchange under the Dutch, just previous to our taking Ceylon, had been about thirty-two and a half fanams, which made one hundred and thirty stivers for a star-pagoda; but this, considering the quality of the metal, was not equal to the worth of the gold contained in the pagoda. Seeing, then, that the thirty-two and a half fanams of Ceylon were not intrinsically worth a star-

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pagoda; knowing, also, that the Madras fanams, all of good copper, and considerably heavier than those of Ceylon, were current on all the Coromandel coast, at the rate of forty-five for one star-pagoda; and feeling, at the same time, that the higher the pagodas could be sold, so long as the Government was compelled to draw considerably upon Madras for supplies, the more profitable it would be to the Company; they fixed the value of the Ceylon coin at the same rate with the Madras, namely, forty-five fanams, or 180 stivers, per star-pagoda: thus determining, at once, the depreciation at about 34 per cent. from what it had been in latter years, under the Dutch. The ducatoon then became worth one hundred and forty stivers, instead of the old fixed rate of eighty; making a deterioration of 75 per cent. from the original currency of the island.

All the civil and military servants of the East-India Company, employed in Ceylon, were apparently gainers by this state of the currency, because their pay was fixed in pagodas; and, therefore, the greater the number of fanams the pagoda could obtain, the larger appeared their income. But the value of all commodities could not be lowered in the way the currency had been: in a very short time, the price of every article of consumption accommodated itself, not to the former, but to the new value of the rix-dollar, fanam, and stiver; the rix-dollar being twelve fanams, and each fanam four stivers: so that, in truth, the Company's servants were not much the gainers. But

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the Dutch inhabitants, whose means of support were derived either from pensions, or from fixed incomes in rix-dollars, sustained a great loss by this depreciation of the currency, and felt severely the almost instantaneous rise in the price of all commodities.

In the year 1798, when the author arrived in Ceylon, the natives had still so much objection to receive a star-pagoda for forty-five fanams, that Government obliged their public servants to accept of a large portion of their pay and allowances in bills; which they with great difficulty exchanged in the market, sometimes at forty-five, but very frequently at less than forty-five fanams for a star-pagoda. Bills were also granted on Bengal or Bombay, at the rate of three hundred and fifty Arcot or Bombay rupees for one hundred star-pagodas.

The high pay, however, given to public servants augmented their expenses, and consequently encouraged the importation of English articles, and all luxuries. They made, besides, considerable savings; and for these reasons, bills were demanded, to make remittances. After the first shock had subsided, the currency seemed again to be placed in a fixed condition, although depreciated; and in 1800, commerce having considerably increased, and a greater quantity of small change being wanted, a new supply of copper coin was sent from England by the East-India Company, in whole, half, and quarter stivers, made of good

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copper, and of the same full weight as the old Dutch coin, namely, 1 lb. to 36 stivers.

The Dutch paper currency had been, in the mean time, entirely withdrawn from circulation. The British commanders agreed, in the capitulation of Colombo, that, provided the amount of the Dutch Company's property in Colombo was such as it had been represented by Governor Van Angelbeek, the new Colonial Government would be answerable for the *credit brieven* to an extent not exceeding £50,000 sterling; that certificates should be granted to the holders of them, bearing interest at the rate of 3 per cent. per annum, so long as the territory on the south coast of the island, comprehended between Matura and Chilaw, should remain in the possession of the British Crown; but if it were returned to the Dutch, then the debt of the *credit brieven* was again to be made over to them. By this means the debt was in a manner funded; and the *credit brieven* were no longer a currency. Even had the *credit brieven* remained as currency, it is evident, that, in consequence of their interest being fixed at such a low rate as 3 per cent. per annum, while the general rate in India was then from 9 to 12, their value would have been diminished accordingly; and the £50,000 sterling could not represent more than one-third of that sum at the utmost.

On the first day of January, 1802, the govern-

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ment of the island was transferred from the East-India Company, to the immediate management of his Majesty's Ministers for the Colonial Department. Then, for the first time, were coined silver rix-dollars. To fifty pounds of pure silver, were added five of Japan copper, agreeably to the standard of the Spanish piastre; and one pound of this metal was coined into fifty rix-dollars. Paper currency in rix-dollars was also issued, payable to the bearer on demand, at the rate of forty-eight stivers for each rix-dollar. The exchange with Madras was altered from forty-five to forty-eight fanams per star-pagoda. The exchange with Bengal and Bombay was also altered; by making four hundred rix-dollars, instead of three hundred and seventy-five, equal to three hundred and fifty Arcot or Bombay rupees.

The exchange with England, which, by taking two and a half star-pagodas to one pound sterling, and forty-five Ceylon fanams to one pagoda, made one hundred and twelve fanams and a half to one pound sterling, was still continued at that rate, making nine rix-dollars and three-eighths for one pound sterling.

Before the year 1802, the Ceylon Government granted bills to merchants, on their application, at the rate of forty-five fanams per star-pagoda, and in proportion for Bombay or Calcutta. After that date, the bills were given at forty-eight fanams per star-pagoda, as before stated; or at four hundred rix-

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dollars for three hundred and fifty Arcot or Bombay rupees. Bills upon England were sold at nine rix-dollars three-eighths, as before: but for the latter there was hardly any demand from persons in trade, because the colony was then supplied with English goods from the continent of India.

The Candian war, which began in the year 1803, obliged the Ceylon Government to draw largely upon the Treasury in England, besides the amount of its credit with the East-India Company for cinnamon. This circumstance kept the market abundantly supplied with bills; which continued thus to be issued, at the above-mentioned fixed rates, until the year 1805.

The wants of Government having then ceased, and the demand for bills being greater than it had occasion to draw for, it was discovered that a premium was offered by merchants, to those who had occasion to negotiate those bills; and the Government thought proper to take advantage of that circumstance, by refusing any longer to grant bills at a fixed rate of exchange, either on the Presidencies of India, or upon England; and ordered them to be sold, by public auction, to the highest bidders.

We must now go back to the year 1798, and take notice of the following facts:—The circulating medium, or currency of the island, consisted, then, almost entirely of copper coin, both of the Dutch and of the English

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East-India Companies; being both alike in value, except the inferior coin issued by Governor Vandergraff. Some gold star-pagodas and Spanish dollars were also in circulation, but were not looked upon as the currency of the island. In the year 1802, an addition was made to that currency of a new copper coin; besides the paper money in Treasury notes, and the silver rix-dollars, as has been already mentioned. Several issues of this copper and silver coinage, and of the Treasury notes, were occasionally made, during the years 1802, 3, 4, and 5.

It is of the greatest importance to remark, that the intrinsic value of this copper coin had been altered from the former. It used to be at the rate of thirty-six stivers to one pound of copper, Dutch weight; but the rate of this new coin was at fifty stivers for one pound English, about nine per cent. lighter than the Dutch.

The silver rix-dollar was likewise coined at the rate of fifty rix-dollars in one pound avoirdupoise, and equal in standard to the Spanish dollar. Seventeen Spanish dollars weigh one pound of the same weight. Had a pound of metal been divided into forty-nine rix-dollars, instead of fifty, it would have made that coin precisely one-third of a Spanish dollar:—as it was, there remained about two per cent. in favour of the rix-dollars, beyond that proportion.

The paper currency, it may be repeated here, was

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established in rix-dollars; and promised to pay, at the Colonial Treasury, forty-eight copper stivers for every rix-dollar. When, in 1802, the settlement was taken from the administration of the East-India Company, the pay of all the public servants was made out in rix-dollars, instead of star-pagodas; taking the rix-dollar at one-fourth of a star-pagoda.

It is evident, that, from the copper coin being made lighter since the year 1802, and from not introducing a greater quantity of silver in the rix-dollar, the currency was again further deteriorated, and was much below the nominal value given to it. About the years 1802, 3, the Spanish dollar was generally accounted worth 4*s*. 8*d*. sterling, according to the market-price of silver: at that rate it required nearly four Spanish dollars and one-third, or thirteen rix-dollars, to make one pound sterling; while the nominal value of the rix-dollar had been fixed at nine rix-dollars three-eighths to one pound sterling. The nominal value of the rix-dollar, therefore, was 2*s*. 1½*d*., but the intrinsic only 1*s*. 6½*d*.

This deterioration of the currency was not felt or attended to at the time; because, at the Colonial Treasury, bills on England were granted for rix-dollars, at the rate of their *nominal*, and not their *real* value; and bills on Madras, at forty-eight fanams, or four rix-dollars for a star-pagoda. In these there was only a

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loss of about six per cent. from the exchange in pounds sterling. No Ceylon coin was exported so long as bills were granted at those fixed rates; and by that means the full nominal value of the currency, either in silver, copper, or paper, was supported.

When the island became a King's colony, the pay of all public servants was altered from star-pagodas into rix-dollars, at the rate of four rix-dollars for each pagoda. By this measure the salaries were made liable to suffer by all the changes and depreciations which the Ceylon currency was likely to undergo: and if the loss was not felt at the time, it must be attributed to the very proper and just rule then followed by Government; namely, the receiving of the Ceylon currency into the Treasury, in exchange for foreign coins, or bills on the Presidencies of India or upon England, at the same rates at which those rix-dollars had been issued.

As long as this practice was continued, the nominal value of the currency was supported; notwithstanding it did not contain, either in the silver or copper coin, a quantity of metal equal to that nominal value. But when the Ceylon Government withdrew this support, (which it did in 1805,) by refusing any longer to receive into the Treasury, from public servants, Ceylon rix-dollars, either in silver, copper, or Treasury notes, at the same value for which they were issued; and

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would not grant bills for them, either on the Presidencies of India or upon England; then the whole currency of the island fell down to the intrinsic value of the pure silver, or copper, that was in the coin.

It should here be remarked, that the market being then tolerably well supplied with silver rix-dollars, it is conceived that the copper coin was no longer the regulating medium; its place having been occupied by the silver rix-dollars: therefore, in future observations on the intrinsic value of Ceylon currency, that of the silver coin above mentioned will be generally referred to.

The great demand for bills, occasioned by an unfavourable balance of trade, (which will be fully explained hereafter,) seems occasionally, at short intervals, to have depressed the exchange, even below the deterioration of the coin: but as five rix-dollars in silver were sold upon the continent of India for one star-pagoda, the exportation of that coin kept the exchange, also, at that rate (equal to sixty fanams per star-pagoda) during the years 1806, 7, and part of 1808.

The measure adopted by Government, in those years, of granting to civil and military servants a great part of their salary in bills, at fifty fanams, or four rix-dollars and two fanams for a star-pagoda, by thus multiplying

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the channels through which bills were to pass into the market, and by lessening the monopoly which otherwise Government had in bills, aided to keep the exchange within some bounds. In the mean time, the silver coin disappeared; and but little of it remained in the year 1808, when a new coinage took place. In that year and the following, 692,159 rix-dollars in silver were coined; but, with a view, it is presumed, of preventing the exportation of the new silver coin, the Government ordered an addition of 10 per cent. alloy to be made in this, more than the former coinage had contained; making, in all, 20 per cent:—this was another deterioration of the currency. The silver rix-dollar of 1802, 1803, and 1804, was intrinsically worth 1*s.* 6½*d.*; that of 1808 and 1809, only 1*s.* 4½*d.** This measure, however, did not prevent the exportation of the silver coin; but, probably, it was the cause of the further depression of the currency, which, in 1809, fell to sixty-three fanams per star-pagoda. The exportation of the silver still continuing, and having, in the year 1811, nearly taken the whole of it, as well as the heaviest copper coin, out of the island, (namely,

* The charges upon the coinage of silver amounted to 4 per cent.; those on the copper coin to nearly 25 per cent.: until the year 1811; when, on the recommendation of the author, coining by contract was discontinued; and he established, and gratuitously conducted, a mint, under the immediate inspection of Government, by which the charges of coinage in copper were reduced to about 11 per cent.

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that which was coined at the rate of thirty-six stivers to one pound, Dutch weight); no limits being then established for the exchange; bills being no longer granted to public servants, which was forbidden by proclamation of the 10th March 1812; and a great scarcity of grain prevailing in the colony, from excessive and long drought; the currency, consisting chiefly of paper money, was reduced to a most deplorable condition; remittances were much wanted for the importation of food; the distress was general and alarming; the value of the star-pagoda rose to seventy-five and eighty fanams, instead of forty-eight, which was the *par* established in 1802; and at the end of the year 1813, when the want of grain had not completely subsided, no good bills on England could be obtained at eighteen rix-dollars per pound sterling, which is an exchange of 1*s.* 1⅓*d.* for the rix-dollar, instead of 1*s.* 9*d.* as it was fixed, for the pay of public officers, by the above-noticed proclamation of the 10th March 1812.

There will be occasion to advert more particularly to this regulation, in other parts of the Work. It must, however, be here stated, that, in consequence of the depreciation of the currency since 1802, His Majesty's Government, by that proclamation, thought it right to grant an increase of pay to the public servants, by rating their salaries, which were fixed in pounds sterling, at 1*s.* 9*d.* for each rix-dollar, instead of 2*s.* 1½*d.* which was the rate of the year 1802. This new exchange was deter-

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mined upon under the supposition that the silver rix-dollars were all of the same standard of silver as the Spanish dollar, and that, in weight, two and $\frac{2}{3}$ rix-dollars were equal to one Spanish dollar, taking the value of the latter at *4s. 8d.* sterling. These data, unfortunately, were not correct. We have already seen that the rix-dollars coined in 1808 and 1809 had no less than 20 per cent. alloy;—the Spanish dollar having only 10; and a pound of metal, mixed as above stated, was coined into fifty rix-dollars, being within 2 per cent. three rix-dollars to the weight of one Spanish dollar.

It has been a singular misfortune to this colony, that since Governor Vandergraff first began to disturb the state of its currency, every measure afterwards adopted has tended the more to confuse and deteriorate its condition. In the year 1813, this depreciation from the original value of the Ceylon stiver in 1780 was not less than 210 per cent.; for, in 1780, the ducatoon exchanged for eighty stivers; in 1813, for two hundred and forty; which is the relative proportion of eighteen rix-dollars for one pound sterling. The depreciation, from the year 1802 to 1803, was about 90 per cent.

From all that is here stated, it will appear to be my opinion, that the principal cause of the depression of the exchange originated from the debasement

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and deterioration of the coin, combined with the refusal of Government to receive the Colonial Currency into the Treasury for bills on the Presidencies of India, or upon England, at the same rate at which it was issued; and selling those bills at public auction, to the highest bidders.

Another powerful cause, however, of this calamity is to be found in the unfavourable balance of the trade of the island. I am the more convinced of the influence that that balance has had upon the exchange, and, at the same time, of the correctness of the statements on which those balances have been struck, from seeing how the alterations, that appear in the latter, agree with the changes, which have taken place in the former.

Prior to the year 1809, no statements had been made, with a view to form a correct knowledge of the state of the trade of Ceylon in imports and exports, and in the amount of its foreign debits and credits. In that year I was appointed to the situation of Comptroller General of Sea Customs, which was placed upon a higher footing, and invested with new and greater powers. That important branch of revenue had formerly been divided, under the administration of the different General Collectors of Districts; which had, perhaps, prevented the knowledge of the commercial interests of the island from being concentrated, and brought to light. Upon taking charge

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of this new department, I felt the necessity of forming such statements as could enable me to judge of the general balance of our foreign trade. Of the years 1806, 7, 8, and 9, I could form but an imperfect idea; because no regulations had been established to ascertain the share which our own merchants had taken in that commerce; although it was known that foreign merchants and foreign capital were very extensively employed in it. Information was also wanted on the proportion of freight belonging to Ceylon: nor had the exports coastways been distinguished from those that were made out of the island. Not being able to collect these particulars from official documents and accurate dates, I was obliged to depend, in making out my calculations, for the four years above mentioned, upon the judgment of the best-informed merchants, and upon my own observations and conjectures. I collected, however, authentic materials, to form, for those years, good statements of the quantities and value of all the goods imported and exported; which could not be done for any period prior to 1806, as the accounts of the Custom-houses had been blended with those of other departments. From the first of January, 1810, the calculations that have been made, respecting the balances of trade, are founded upon information to be depended upon, as much as a subject of such intricacy will admit of. I shall have occasion hereafter to lead the reader through the statements of all the Imports and Exports of the Colony; and into a con-

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sideration of the interests both of Government and of individuals, in the general balances of its commerce. It will suffice here to call the attention to the following sums-total, appearing in the annexed Tables, Nos 1, 2, 3, 4, 5, 6, and 7, which shew the value of all the Imports and Exports made from the year 1806 to 1813, inclusive: namely,—

		Rix-Dollars.	Rix-Dollars.
In 1806.	Amount of Imports	3,727,100	
	Ditto . . . Exports		2,727,804
1807.	Ditto . . . Imports	3,387,302	
	Ditto . . . Exports		2,915,196
1808.	Ditto . . . Imports	3,303,695	
	Ditto . . . Exports		3,039,466
1809.	Ditto . . . Imports	2,635,235	
	Ditto . . . Exports		2,660,795
1810.	Ditto . . . Imports	3,112,748	
	Ditto . . . Exports		2,777,997
1811.	Ditto . . . Imports	3,574,313	
	Ditto . . . Exports		2,781,633
1812.	Ditto . . . Imports	4,215,399	
	Ditto . . . Exports		2,442,895
1813.	Ditto . . . Imports	6,378,739	
	Ditto . . . Exports		2,443,940

From these sums, however, no balance is struck; as it would be incorrect, for several reasons. First, the total of the exports made coastways are inserted among the others. Secondly, the prices of the goods imported and exported are both taken agreeably to those in the Ceylon markets; by which means, in the

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former, the profits of the importing merchants are included; but, in the latter, the profits of the exporter are not considered. To form some idea of a correct balance of debits and credits between the Ceylon merchant and the foreign merchants, it was necessary to have some knowledge of the share which the latter had in the trade of Imports to Ceylon, and of the Exports from it: and, lastly, it was necessary to disengage from the transactions of individuals, those of the Ceylon Government; which, by reference to the said Tables, from N° 1 to 7, inclusive, will be seen are there intermixed; as the cinnamon, pearls, &c. on the Export side; rice, and other goods, both in the Imports and Exports.

All these considerations, however, being made, with as much care as the difficulty of the subject and circumstances would permit, I found the following to be the result, respecting the balances between Ceylon and foreign merchants: namely,—

Average of the years 1806, 7.

	Rix-Dollars.
Amount of goods imported and debits created against the Ceylon merchants	3,049,855
Amount of all goods exported and credits created in favour of them	1,707,991
Balance against them	1,341,864
In 1808. Amount of Imports, &c.	2,908,658
Ditto . . . Exports, &c.	1,555,451
Balance	1,353,207

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In 1809.	Amount of Imports, &c.	....	2,299,861
	Ditto . . . Exports	....	1,690,412
	Balance	....	609,449
In 1810.	Amount of Imports, &c.	....	2,460,835
	Ditto . . . Exports, &c.	....	2,074,658
	Balance	....	386,177
In 1811.	Amount of Imports, &c.	....	2,918,314
	Ditto . . . Exports, &c.	....	1,913,698
	Balance	....	1,004,616
In 1812.	Amount of Imports, &c.	....	3,113,320
	Ditto . . . Exports, &c.	....	1,706,863
	Balance	....	1,406,457
In 1813.	Amount of Imports, &c.	....	4,749,220
	Ditto . . . Exports, &c.	....	2,329,287
	Balance	....	2,419,933

The reader will remark some coincidence between the alterations of the exchange in these years, and the balance of trade. From the year 1806 to 1809, while the balances were becoming more favourable to the island, the value of bills on Madras did not rise, on an average, beyond sixty fanams, or five rix-dollars for a star-pagoda, but remained pretty steady at that rate, or only, at times, one or 1½ fanam lower. It could not, in fact, rise beyond sixty fanams, so long

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as there were in the island silver rix-dollars to be exported to the continent of India; where they could be sold at that rate, (namely, five for a star-pagoda,) which was about their intrinsic value, by the silver they contained*.

I have likewise stated, that, during this period, the Colonial Government issued, occasionally, accommodation bills to public servants; which being in great part brought into the market, through many channels, contributed to keep the exchange nearly at *par* with the *intrinsic* value of the Ceylon coin. The silver coin, however, was gradually disappearing. In the year 1809, the new silver coin, which was 10 per cent. worse in alloy than the coin of 1802, 3, 4, and 5, had replaced it: and I am inclined to believe this to have been the cause of the exchange then falling to sixty-three fanams for a star-pagoda, instead of sixty, notwithstanding the balance was still improving.

The exchange then appears to have been under the combined influence of the intrinsic value of the coin and the balance of trade. Had it been acted upon merely by the balance of trade, it might have become much more favourable to the island than the rate of sixty fanams per star-pagoda, while that balance of trade was so rapidly improving as it did from 1806 to 1810; but the actual defect of intrinsic value in the rix-dollar prevented it.

* Five rix dollars make precisely sixty fanams.

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Towards the close of the year 1811, began the scarcity of grain, and the great dearth with which the island was visited, till the year 1813 inclusive. The yearly balance of trade grew worse; from 386,177 rix-dollars, of the year 1810, to 2,749,220 rix-dollars, the balance of the year 1813. The Ceylon exchange fell from sixty-three to eighty fanams to a star-pagoda: and, by the year 1812, all the silver coin, and great part of the copper, had disappeared from the island.

From these facts, it appears to me to be clearly established, that the depression of the exchange was occasioned by the deterioration of the coin, and the unfavourable balance of trade;—that by the existence of silver coin, although deteriorated, the exchange was, for some time, prevented exceeding sixty or sixty-three fanams per star-pagoda;—and that the subsequent increased balance of trade against the island, while no coin any longer remained in it to fix a limit to the exchange, occasioned the extraordinary and distressing fall of it to eighty fanams for a star-pagoda.

An opinion has been entertained, that the disordered and alarming state of the exchange might have originated from a superabundance of paper money in circulation; but I am not inclined to adopt this opinion, for the following reasons. It is easy to ascertain the quantity of currency circulating in Ceylon: and it must be premised, that there are in that island no public

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or private banks; and that, from the year 1806, to 1814, no foreign gold or silver coins were seen in circulation, as general currency employed in payments for goods.

In the month of July, 1812, when the exchange was falling to sixty-eight and seventy fanams for a star-pagoda, the whole currency of the colony consisted of copper coin and Treasury notes; for all the silver rix-dollars had then been exported: the copper was excessively scarce, and barely sufficient for the purpose of payments in the most minute retail sales in the bazars.

	Rix-Dollars.
We may probably exceed, in taking it at one lac of rix-dollars	100,000
The amount of notes issued by the Ceylon Government, to the 30th of June, 1813, was	1,928,296
Total of currency	2,028,296
But from which must be deducted, as being then in the Treasury, and at the Cutcheries (the offices of Collectors of Districts), under orders for cancelling	150,701
Remains	1,877,595
On the 30th of June, above mentioned, there were, as balances of cash in the hands of the different Public Accountants (independent of those to be cancelled) Treasury notes to the amount of . . .	486,080
Total amount of Currency actually in circulation .	1,391,515

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Now we will take a general view of the capital circulating annually in the Colony; of the different payments that these thirteen lacs and 91,000 rix-dollars of currency had to perform; and also of the means by which the credit of that part of their currency which consists of paper money was supported.

As to the latter question, it will be admitted, I hope, that about twenty-two lacs of rix-dollars, (which I take to be the average then received yearly at the Treasury and the Cutcheries, for revenue collected in the island,) and, I should suppose, at least twenty more for bills actually sold or issued, and drawn in each year upon the credit of the cinnamon contract, and on that for the pay of the King's troops,—making, in all, forty-two lacs,—were sufficient to support the credit of about thirteen lacs of rix-dollars, issued in Treasury notes.

	Lacs, Rix-Dollars.
We will now place these forty-two lacs as one of the payments which the currency of the island had to perform yearly	42
We must add the amount of the yearly expenditure of Government within the Colony also, at	42
The total amount of actual payments for goods imported and exported by merchants, at no less, upon an average, than	50
But when we consider that these goods must pass, at least, through the hands of two merchants, frequently of three and more, before they are either exported or consumed, we must add, upon the most moderate calculation	50
Total	184

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This is exclusive of all the payments made on goods produced and consumed in the island, payments arising from transfers of immoveable property, and the infinite variety of other pecuniary transactions; to perform all which, we have not more than thirteen lacs of rix-dollars of currency in positive circulation.

Far, then, from apprehending that the amount of paper currency in the island has been excessive, here we see another instance of the rapidity, with which the currency of a State passes, in a very short time, through a great many hands.

I have other reasons, which appear to me conclusive, in proving that there has been no excess of paper currency in circulation in that colony; although there might have been an accumulation of it in the hands of some servants of Government, who, for want of means of remittance, and not trusting to the security of merchants in the island, were at a loss how to employ it.

In the first place, I have noticed, that in Colombo, at the season of the favourable monsoon, when the port is open to the coasting vessels from the Coromandel coast, and especially in the months of January, February, and March, when the trade is more brisk, and payments larger than usual are made at the Custom-house, the want of currency was often complained of, even by those merchants who could command the best credit.

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Secondly, it is a fact, that so long as the exchange upon Madras did not exceed sixty-three or sixty-four fanams per star-pagoda, (which I conceive to be the *par* between the actual value of that pagoda and of the Ceylon silver rix-dollar of the years 1808 and 1809,) no premium could be obtained, nor was demanded, for Ceylon silver rix-dollars, when exchanged for Treasury notes; which must have been the case, if there had been in the market more paper-money than the pecuniary transactions of the island had occasion for: and it was only in the latter part of the year 1812, when the exchange fell to sixty-eight and seventy fanams per star-pagoda, that the few silver rix-dollars then remaining were purchased for exportation, at the advanced price of one, or, at the utmost, 1½ fanam, premium on each rix-dollar.

This fact alone seems conclusive, that the depression of the exchange did not originate from a superabundance of paper currency in circulation. Had that been the case, we should have seen, when the bills were sold, for many years, at about sixty fanams for one star-pagoda, that they could have been purchased cheaper when paid for with silver coin than with Treasury notes, which difference was never experienced.

It may here be asked, What must we consider to be the value of the Ceylon currency, with reference to the pound sterling? A fixed criterion cannot possibly be established; for can it be the silver rix-dollars that will

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fix that value? No; because there are none remaining in the colony.—Will it be the copper coin? This is so mixed with bad metal—some copper being heavier, and some lighter—and so little left in circulation in 1814, barely sufficient for purposes of small change in the markets for provisions—that it cannot be supposed to have formed the standard of the whole currency.

In this distressed state of things, I fear that to recommend efficient means for placing the currency upon a solid and proper footing, and to ameliorate the exchange, will prove a more difficult task than it has been to point out the causes which, in my opinion, have occasioned its present depressed condition.

If those causes are to be found in the deterioration of the coin, and the unfavourable balance of trade, it must be admitted, that the remedy can only be obtained, by bringing the intrinsic value of the coin more on a level with its nominal value; and by adopting every measure that can improve the agricultural and commercial state of the country. But it will also appear evident, that no single unconnected measure will be of any avail.

Were there not a large balance of trade against the merchants of the island, it might be equally conducive to give steadiness to the currency, either to raise the intrinsic value of the rix-dollar in silver to the full amount of its nominal value, or to lower the latter to

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a *par* with the low state of the coin. This is, in fact, what the public has already done; and it would only be an open and liberal acknowledgment, on the part of Government, of that which every body is now too sensible of. No person possessing a star-pagoda in gold will change it for a lesser number of rix-dollars in silver, than such as shall contain, in that metal, a value equivalent to the gold that is in the pagoda. But while the balance of trade is so great against the Ceylon merchants, as it was in the years 1812 and 1813, it would be of no service either to add to the intrinsic, or to deduct from the nominal, value of the rix-dollar. Should the former measure be adopted, the silver coin would immediately disappear, and be taken away for exportation, in spite of any ill-advised prohibition that might be placed against it. Should Government, on the contrary, lower the nominal to the low state of the intrinsic value of the coin, it would only add to its expenses, in the payment of all civil and military servants, whose emoluments are now fixed in pounds sterling, and paid at a fixed rate, with the high nominal value of the currency.

It may naturally enough be asked, How can the colony support, for so many successive years, a large balance of trade, always unfavourable? No country, it will be said, can carry on trade for a long time, upon such terms. This difficulty will be solved, by reflecting, that the balances above stated are not

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against the whole colony, but against that mercantile interest in which individuals only are concerned.

In making out, not only the balance of the Ceylon merchants, but of the colony at large, comprehending in it the interests of Government, a very different result from the statements already given is obtained. We must then take into account the value of the cinnamon and pearls sold by the Colonial Government, and the import and export duties paid by foreign merchants;—on the other side, the value of rice, and other grain and provisions, imported on account of Government;—and, in one word, consider Government as the first merchant, joining its interests to those of individuals concerned in the foreign trade, from the best calculations that can be made. The balances will then stand thus; namely,

For the average of the years 1806, 7:

	Rix-dollars.
Total amount at the credit of the Colony	3,295,165
Ditto ditto at the debit of the Colony	3,369,855
Balance against Ceylon	74,690

For 1808.

Total amount at the credit of the Colony	3,457,489
Ditto ditto at the debit of the Colony	3,134,059
Balance in favour of Ceylon	323,430

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For 1809.

Total amount at the credit of the Colony	3,073,292
Ditto ditto at the debit of the Colony	2,500,322
Balance in favour of Ceylon	572,970

For 1810.

Total amount at the credit of the Colony	3,149,781
Ditto ditto at the debit of the Colony	2,733,930
Balance in favour of Ceylon	415,851

For 1811.

Total amount at the credit of the Colony	2,887,596
Ditto ditto at the debit of the Colony	3,241,120
Balance against Ceylon	353,524

For 1812.

Total amount at the credit of the Colony	2,560,669
Ditto ditto at the debit of the Colony	4,004,066
Balance against Ceylon	1,443,397

For 1813.

Total amount at the credit of the Colony	2,561,704
Ditto ditto at the debit of the Colony	6,028,438
Balance against Ceylon	3,466,734

It will result from this, that although, in the years 1811, 1812, and 1813, in consequence of the great sums advanced by Government in the importation of grain for the preservation of the colony, the balance rose alarmingly against Government and the colony at

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large; in years, however, of common plenty, its condition is more favourable, owing to the resources arising chiefly from the culture of the cinnamon, the duties paid by foreign merchants, and occasionally the pearl-fisheries. From the first and latter resources, Government is enabled to afford to the Ceylon merchants, bills on the Presidencies of India, to adjust their balances. There is, besides, another source of credit, not entered in the above statements; because, although it affords a means of remittance, it is, however, no object of revenue to Government. This is the amount of pay to the King's troops, drawn in bills on England, which are sold in the colony. On the other hand, it must be reflected, that besides the demand for remittances made by the merchants, there is one arising from the public servants, for transmitting to England, or to the continent of India, either their savings, or that portion of their pay which several of them remit to their families or friends in the mother country.

These circumstances being explained, it is evident that both the Ceylon merchants and the public servants, being thus placed under the necessity of continually making a very large portion of their remittances by bills, the exchange must entirely depend upon the price which the Colonial Government chooses to demand for those bills; for it is from Government alone that they can be had.

It is of the utmost importance to form a correct

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opinion of the advantages, or disadvantages, that the Ceylon Government has derived from the premium received on Government bills of exchange, which is brought forward in the accounts of the island, under the denomination of *Batta:* for I apprehend the continuation of the present disordered state of the currency might have, in part, proceeded from a mistaken idea having been entertained upon this point. It was perhaps believed, at one time, that the *batta* on bills was an actual profit to Government: but I feel convinced that it has been a real loss.

The sums received under this head, since the year 1806, have not exceeded, upon an average, the annual amount of 150,000 rix-dollars; but this *batta* has entailed on the Ceylon Government an additional expense of 325,000 rix-dollars, now paid to civil and military servants for difference of exchange, without its compensating them, at the same time, but in a trifling degree, for all the losses they bear in consequence of it.

The Ceylon Government has, likewise, lost considerably by the depreciation of currency, in proportion to the amount of the taxes and revenues paid yearly into the Ceylon Treasury in cash; and particularly so upon the taxes that are fixed immediately in rix-dollars, known under the heads "Licences, Sale of Salt, Sea Customs, (on those articles which pay a fixed duty upon the quantity of goods exported or

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imported, without reference to their value, as arrack, areeka nuts, and other commodities,) Fines and Forfeitures, Post Office, Marine Department, tax upon the wearing of jewels, and the Ouliam or Capitation-tax; the whole together amounting to nine lacs and a half, or 950,000 rix-dollars annually. Upon this branch of revenue, the loss sustained by Government, from its receiving it in a depreciated currency, cannot, upon the most moderate calculation, be rated at less than two lacs and a half, or 250,000 rix-dollars.

Besides this immediate detriment to the finances of Government, which greatly exceeds any pecuniary profit arising from the *Batta**, must be considered how much has been lost, no less to Government than to the colony at large, by the total derangement it has occasioned in all commercial property; and the obstacles raised to the general increase of wealth and prosperity of the colony, by the vexatious uncertainty into which all speculations upon imports and exports have been thrown by the disordered and precarious state of the currency.

	Rix-dollars.
* Paid to Public Servants for difference of exchange,	325,000
Loss on current revenue	250,000
	575,000
Deduct profits of *Batta*	150,000
Actual loss	425 000

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If it be, therefore, most urgent to prevent any further detriment, both to the solid and permanent interests of Government, and of the colony at large, I would recommend, as the first measure, to raise the intrinsic value of the silver rix-dollar to two shillings, by coining silver rix-dollars with ten per cent. alloy, and containing such a quantity of pure metal, that ten rix-dollars may, according to the general average value of silver, be worth one pound sterling.

I had, for some time, entertained the idea, that an exchange nearer to that which was fixed by the Proclamation of the 10th March, 1812, would have been advisable; namely, 1*s.* 9*d.* to a rix-dollar, instead of two shillings, as is now proposed. The consideration that led me to that opinion, was the inconvenience attending all alterations in the established pay of public servants, which is now made up in rix-dollars, agreeably to that exchange. Reflecting, however, upon the advantages that will be derived from having such a value placed upon the Ceylon currency as shall adjust itself, without fractions, both to the pound sterling and to the star-pagoda, taking the latter at eight shillings, I cannot find a more appropriate rate than that I have proposed. The confusion that has been introduced into the accounts of the colony, from the varieties of exchanges, and by the complicated and difficult fractions arising from them, have rendered those accounts intricate and perplexing to a great degree, even to the best-informed civil servants;

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and have added work, in the offices of the different accountants, which, with a fixed exchange, unincumbered with fractions, could have been spared.

There are other serious reasons for advising this exchange; namely, ten rix-dollars to one pound sterling; two shillings to the rix-dollar, or four rix-dollars to one star-pagoda; and I see no objections that may not easily be avoided.

In the first place, the pay of all civil and military officers could, with great justice and propriety, be reduced in proportion to this rate of exchange; by which means an annual saving would be made of about 325,000 rix-dollars*.

Secondly, by the issue of the new silver rix-dollar, possessing intrinsic value at the rate of two shillings for each rix-dollar, or four rix-dollars to the star-pagoda, the credit and value of all the paper currency would also be supported accordingly. This would be an act of justice towards the public; as the greatest part of that paper currency was issued in 1802, 3, 4, and 5, when that was the fixed exchange: and what might have been issued of new Treasury notes, since 1805, may be considered as only replacing the old ones.

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* The measures to be adopted for preventing the future depreciation of the rix-dollar, will be stated hereafter.

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When the British Government in Ceylon had established a fixed exchange, as it did in 1802, and maintained it for the three following years, (it had, in fact, remained fixed at pretty much the same rate since the year 1797,) all kinds of property acquired a settled value. The natives, and all the inhabitants of Ceylon, regarding it as such, have never divested themselves of the idea, that, when circumstances should mend, the currency would revert to that settled standard. In consequence, the value of immoveable property has by no means risen in proportion to the deterioration that has taken place in the currency. The return to the former rate would do justice to that property. The measure would be hailed as a return to times of prosperity.

As much as Government has lost in the intrinsic amount of certain fixed revenues, which I have already adverted to, so much it would gain by raising, and then supporting, the value of the currency in which they are paid.

It would certainly be advisable to give timely notice of the alteration intended; in order to prevent too sudden a fall in the price of bills; and give time to those who have credits out of the island, to draw, if they choose, the amount of them at an exchange most to their advantage: but no great inconvenience could be felt from the circumstance; for those credits can be but few, when the balance is always so large against the Ceylon merchants.

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Some measure, likewise, ought to be adopted, for the fair settlement of debts contracted in rix-dollars in latter years, when their price was so much deteriorated. It might not be just to compel the debtor to pay in a currency that will be raised in value higher than it was at the time he contracted the debt: but how was it just to compel the creditors to receive the depreciated rix-dollar of 1818, in payment for the good rix-dollar advanced in 1805? The same question may be put with regard to any debt contracted and paid at the distance of two or three years, after the great changes that were taking place in the currency. All such questions, therefore, could with more propriety be referred by the Civil Courts to arbitration; or else might be settled upon a scale of the value of the rix-dollar, made according to the average exchange of each year, from 1797 to the latest period.

These appear to me to be the points of most importance bearing upon the question. Any obstacle of less import could very easily be removed.

I see, therefore, no inconveniences to be apprehended from re-establishing the exchange upon a fixed basis; and making a silver coin, for regulating the whole currency, at the rate of ten rix-dollars to one pound sterling.

Nor does it appear necessary that a large amount in silver rix-dollars should be coined, but merely

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sufficient to fix the real worth of that coin, upon which the value of the paper currency is to rest: for although, previous to the introduction of a silver coin, the copper money might have been looked upon as the regulating coin of the whole currency in that colony, the public will no longer consider the latter as such, after the introduction of silver. The quantity of silver rix-dollars necessary to put into circulation, in order to fix this standard of value in the whole currency, may, with prudence, be restricted to 200,000.

But, in adopting this measure, it would not be safe to allow the exchange to suffer any material fluctuation; and we have already noticed, that it would not be desirable, with a view to the real interest of Government, so long as the balance of trade continues so much against the merchants of the island.

The claims and honest interests of the public servants, civil and military, ought also to be taken into consideration: for it is not just, that those gentlemen, who give their services to the public, and waste their constitutions in an Eastern climate, away from their relations, friends, and country, should, by the very act of the Government which they are serving, be deprived of what is granted to them, as a fair reward for their services, or compensation for severe privations.

The issue of bills to them at *par*, for part of their

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pay, in as great a proportion as Government shall be able to afford, will be but an act of justice; because it is only by that means that the value of the other portion of it, paid to them in Treasury notes, can be supported. If the supply be ample, nothing will be more conducive to keep the exchange at, or very near, *par*, and to prevent all sudden fluctuations; because, by increasing the number of sellers of those bills in some proportion with the purchasers, a fair competition will be maintained.

But the Colonial Government must also give occasionally, to merchants applying for them, bills at *par*; and, to prevent all appearance of favour being shown to one more than another, these bills may be distributed to them in proportion to the value of the goods imported by each of them within certain periods;—that amount to be ascertained from the books of the custom-house. A similar measure was practised, with great success and perfect order, in the years 1812 and 1813, when the great scarcity of grain compelled the Ceylon Government to grant every encouragement to the importation of that necessary article of food, to save the island from famine.

To give these measures, however, their full effect, every possible means must be employed to enlarge and economise the credit established by the Ceylon Government upon the East-India Company, or anywhere out of the island. The first branch has lately

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received a considerable annual increase, from £60,000 to £101,000, which the Company, since the year 1814, has agreed to pay for cinnamon. The careful application of these resources, with a view to keep the exchange at *par*, cannot be too strongly inculcated on the Colonial Government. Every public want that can, by any means, be supplied by the produce of the island, should not be provided by importing things from abroad; and every expense should be curtailed, that may tend, in any way, to diminish the supply of bills to be put into circulation in the Ceylon market, and that should not, at the same time, be of an indispensable nature. The supply of wine, beer, and other goods, which the Colonial Government has been in the habit of importing from England, for the civil and military servants, ought to be discontinued; because it prevents private adventures; and because Government pays for the whole in bills, while merchants would contrive to pay part of those goods by articles of exportation. But it may with propriety, and much benefit, continue the investments of colonial produce, some of which, in late years, have been sent to England. It would be highly beneficial to encourage both the Ceylon merchants, and the public servants, to take an interest in those investments; which could be disposed of in the London market by the colonial agent, or others that could be appointed, by the joint consent of the parties concerned.

Nothing would be more conducive to the general prosperity of the island, than the formation of a well-

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regulated partnership of that nature, which would employ the capital and savings of the public servants, in the manner the most beneficial to the colony; namely, the encouragement of all exports, and the obtaining for them the highest sale price,—the opening of the most extensive market for them, and forming of a large fund of credit in England. It is true that the quantity of goods exported (which from Ceylon are almost all the produce of land with very little manufacture upon them) would not immediately be increased, and we know they are already too few to balance the value of those imported; but the selling of those exports at a higher price than what they now obtain on the continent of India, would greatly tend to diminish the present unfavourable balance of trade. The advantages to be derived to Ceylon from the sale of arack and cocoa-nut oil in England are incalculable; because the island may, in the course of ten or twelve years, be made to produce them in a much larger quantity; and because the sale of those articles in England, being both the produce of the same tree, would raise the price of all the Ceylon arack (no less than 5000 leagers exported annually) which is sold in India. This arack has little other vent besides the consumption of the troops under the Presidencies of Madras and Bombay, and His Majesty's navy in India. The contractors for these supplies may make sure, therefore, of having it at the lowest possible price; and the more so, when (as it has frequently been, and I believe is now the case,) the same persons hold the contract for both

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the Company's army and his Majesty's navy. For many years past, the average price of the best Ceylon arack, sold in the Madras market, or other markets in India, cannot be stated higher than twenty-four star-pagodas per leager, of one hundred and fifty gallons; making only one shilling and three-pence per gallon, after having paid all the charges of exportation, duties and charges of importation, up to the day of sale. This price is so low, that many of the Ceylon merchants were ruined in the trade; which is now in a total decline, in consequence of being, as I have stated, placed under a kind of monopoly: and the cultivation of the cocoa-nut trees, one of the very first agricultural interests of the colony, is thus most seriously injured. The opening, therefore, of a large market in England, for the sale of arack and cocoa-nut oil, would diminish the supply of the former for the continent of India; a fair price would be obtained for it, both here and there; and this great resource of the colony put again in a flourishing condition. The consequence of these improvements would be a decreased demand of bills for completing the commercial remittances.

I am fully aware, that should the amount of bills to be disposed of in the colony exceed the limits of the demand, much detriment may then accrue to its commercial and agricultural interests, by the consequent discouragement that would be given to exportation.

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On the arrival of that happy epoch, we shall be in time then to allow the exchange to go through every fluctuation produced by the general turns of the colonial commerce. Government may cease then to grant bills to merchants at *par*. Bills would naturally be brought to that exchange, by the state of the balance of trade. Government may then dispose of their bills by public auction; continuing, however, to grant to public servants such a portion of their pay in bills as should by them be demanded. By such measures, a fair and open competition would still be maintained between the purchasers and the sellers. The occasional fluctuations, which may then occur in the exchange, would only act so as to give a fair stimulus either to exports or imports, such as it operates in an healthy state of commerce,—gradually to increase both one and the other, without producing any of those violent shocks in the affairs of speculators, which are inevitably attended with general detriment to the public prosperity, either by destroying capital, or by suddenly diverting it from its accustomed channels.

Flattering prospects of a great and steady improvement in the balance of trade had been entertained in the years 1809 and 1810; but the failure in the rice crops, of the years 1811, 12, and 13, not only destroyed those prospects for that time, but entailed such arrears, as greatly to postpone a return of them.

It is of the first importance, in order to form an

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accurate conception of the state of the colony in this respect, to examine the nature of these balances, and to know the sources from which they chiefly originate.

By casting a look over the general statements of Imports and Exports, from the year 1806 to 1813, (Tables Nos 1, 2, 3, 4, 5, 6, and 7, already cited,) we shall find the following sums, under different heads of goods imported; and the total value of goods exported in each respective year:

	Value of Rice Imported.	Cloth Imported.	All other Goods Imported.	Total Value of Goods Exported.
In 1806.	2,216,291 ...	861,381 ...	649,428	2,727,804
1807.	1,580,460 ...	1,173,846 ...	632,996	2,915,196
1808.	1,453,364 ...	1,021,900 ...	828,431	3,039,466
1809.	1,312,627 ...	759,028 ...	564,580	2,660,795
1810.	1,350,645 ...	722,480 ...	1,039,623	2,777,997
1811.	1,643,811 ...	897,767 ...	932,730	2,781,633
1812.	2,109,522 ...	909,973 ...	1,195,904	2,422,895
1813.	4,284,019 ...	600,888 ...	1,493,831	2,443,940

From this statement we collect, that the value of grain imported annually has never been less than equal to one half of the whole amount of goods exported; including, too, the cinnamon and pearls, which are the property of Government, and all the coastways exports; the latter amounting yearly, upon an average, to 200,000 rix-dollars, which ought to be deducted from the total of the above-mentioned exports. At other times, the value of rice imported has exceeded the whole amount of goods exported; as in 1813, when it nearly doubled it.

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Will it be said, in the face of such a statement, that the Ceylon Government can allow the exchange to fluctuate, and enhance the price of bills, by selling them by public auction; and that the state of the currency may, with safety, be left to settle itself, when there is no coin left in the island, and when there are such unfavourable balances of trade, originating from the importation of food?

But grain is not the only article of urgent necessity among the objects of importation. The common cloth for the dress of the natives amounts to about one fourth of the value of the whole exports, taken upon the broadest calculation, as has been done above.

Few countries are placed in so depressed a condition as Ceylon is, in respect to trade; and until we rescue it from that condition, the principle of letting the exchange and currency find their own level cannot, with safety, be applied to it. As the payments for the importation of food absorb, in years of common plenty, a very large portion of the exports; so, when the least degree of scarcity occurs, the country has no resource left wherewith to encounter the urgency of the times. What must be the consequence, if, when bills are wanted to pay the importation of food necessary to the very existence of the population, when the country is destitute of coin, Government, being the only possessor of those bills, should sell them to the highest bidders?

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I was one of three members of a Committee appointed there to dispose of the Government bills, in the year 1812, during the scarcity of grain. The rapidity with which they rose in price was matter of distress to every feeling and reflecting mind. It was followed by a proportionate rise in the price of food, in all the markets; until Government was under the necessity of putting a stop to the sale of bills by auction, and to grant them to merchants, for a time, at a fixed rate, for the importation of rice; which effectually prevented the increasing evil.

In consequence of the state of dependence in which Ceylon is placed with respect to food, it suffers in the severest manner, not only from the failure of crops within the island, but also by those that now and then occur upon the Coromandel coast, whence the island is for the most part provided: and when it happens that a scarcity prevails in both countries, the addition made to the price of grain, added to the increase in the quantity demanded from importation, occasions such overwhelming balances against the island, that it cannot recover them for many years.

The reader must be aware, that, with the exception of Trincomalé and Jaffnapatam, the ports of the island are shut from the month of May till October; and that the free navigation of small craft from the Coromandel coast is confined to the months of January, February, March, and April, when the

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greatest part of the general stock of rice necessary to be imported for the consumption of the year must be received.

From all that has been said, it is evident, that, in addition to the measures already proposed for the improvement of the exchange, others should be adopted, that may tend to augment the quantity of food which the island can produce, and to encourage the manufacture of cotton cloth for the dress of the natives.

In pursuance of these salutary views, all obstacles should be removed that now stand in the way of these improvements; and then every direct encouragement which the Colonial Government can afford will have a full effect.

I conceive that the tenure by which land is now held is one of the great impediments that oppose the improvements and extension of agriculture, especially in the production of rice and other grain. It will be more appropriate to enter into detail upon this subject in a subsequent part of the Work; but I must insert in this a few general observations, which are particularly applicable to the point now under consideration.

The King, or the Government of Ceylon as his representative, is supposed to be the owner of all the land. Some of it is inheritable by the descendants or relations, male or female, of the holders:—

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but great part is only held at the pleasure of Government, upon service tenure, or so long as there is in the family male issue, or near relationship, able to perform the services attached to that land. Such a precarious tenure must be an effectual bar to every improvement; and it must prevent the natives of Ceylon feeling, upon the land held by it, that interest which they would feel upon full possession. Much of the land is loaded with a rent, payable to Government, of one-quarter, one-third, or even half, of the produce: the rest pays only one-tenth. This difference arises, in certain cases, from the quality of the land; and may in some measure equalize the rent, more than an uniform rate, without reference to the fertility of the land, would have done. But it is no less certain, that it must lessen the exertions of those occupants who have to pay the highest rent. It must in every way prevent improvements, to reflect that Government is to share so largely in the produce of the expenses and labour which those improvements must necessarily demand.

I am aware of the danger attending the altering of old institutions, in matters of so much delicacy and importance; but when the benefits to be derived by the introduction of a more perfect system are great, and apparently certain, a pertinacious adherence to that which is defective must prove as hurtful as an indiscriminate love of novelty. Nothing but good would be derived from permitting, and encouraging,

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the occupants of land to redeem the heavy share which they pay to Government, reducing all to one-tenth; and from granting full possession of the lands, so that they may be willed, or made to descend, to the heirs at law, male or female. Having to treat this subject hereafter more diffusely, I shall not now detain the reader any longer upon it.

The present system of collecting the land-tax in kind, and by farming the rights of Government to renters, is also conceived to be very prejudicial to agriculture, under various considerations; but these will come, with more propriety, to be discussed under the head Taxation.

Another impediment to agriculture is said to originate, in the southern districts, from the great number of cinnamon gardens left without inclosures, and the severe penalties imposed against cattle found straying in them. This prevents the owners of lands contiguous to, or in the vicinity of, those gardens, from keeping the cattle, which is materially wanted for cultivation: many lands remain waste in consequence of it. The late acquisition of the Candian territory, where cinnamon can be plentifully collected in the forests, will very likely alter the whole policy of Government upon that important branch of revenue, and the regulations that are connected with it. We shall have occasion again to advert to this subject, in speaking of the Cinnamon Investments.

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These are the principal obstacles to an augmentation in the produce of rice and other grain, which deserve the most serious consideration of the Colonial Government.

In speaking of the direct encouragements which it is in the power of Government to afford to agriculture, I shall not enter into a discussion of the possibility of repairing the Giant's Tank, near Mantotte; which would afford means of irrigation to the surrounding fields, sufficient to the production of upwards of 134,000 bags of rice*. I will likewise abstain from speaking of the capability of rendering fit for cultivation the fields called the Moottoo Raja Villie, near Negombo, which now lie a waste marshy ground, lower than the surface of the sea, which is near them, and consequently much impregnated with sea salt. Either of these undertakings would require immense sums to be ventured upon, with a great chance of failure. It will be much safer, and attended with more good, to facilitate the general improvement of the country, aiding the exertions of the natives in those many improvements which their scanty means will not allow them to attempt alone.

The repair of all the small tanks which are dispersed throughout the country, and which, in many parts, have

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* A bag of rice weighs 164 lbs. English, neat weight.

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been entirely left to be destroyed, is a matter of the first interest to Government, no less than to the islanders. The advances that Government should make, to replace them in perfect order, may be repaid by some trifling contribution from the fields that will receive the benefit of them; and the first outgoings would, indeed, return to the public treasury, with accumulated interest, by the general increase of the revenue derived from the land-tax. The island owes much already to the unremitting attention paid by Governor Maitland to the increase of the cultivation of paddy; and his measures, in the districts of the Wanny and Balticalo, have been attended with full success since the year 1806.

There is an old institution in Ceylon, which would contribute, in the most effectual manner, to turn the labour of the natives to the production of food, but which has, of late years, fallen into disuse. In a country where the mildness of the climate, and the simplicity of its inhabitants, seem to create but very few wants, the spirit of their antient legislation appears to have been turned, with peculiar anxiety, to secure the means of existence.

The institution itself appears, at first sight, as a tax of the worst kind; namely, a species of capitation tax, levied not in money, but in labour, and somewhat resembling the old French *corvée*.

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The lower classes of inhabitants in Ceylon were under the obligation to work a certain number of days, weeks, or months, in the year, for Government, without remuneration, or with a very trifling one. This apparently very oppressive tax was made subservient to the general prosperity of the country, by the means of redemption that were attached to its institution; namely, that every person who proved he had sown and cultivated an *amonam* of paddy was exempt from the tax*. This measure, enforced with some modifications, may still be rendered a source of great general benefit to the country.

We know, however, that the raising of paddy requires low grounds, and a very abundant supply of water; it is, consequently, subject to frequent failure, by the dryness of the seasons. Nothing, therefore, can be of greater consequence, than to promote the culture of a grain apt to flourish upon comparatively elevated and dry grounds.

The Turkish corn, or maize, has been proved to succeed well in Ceylon. It would be a great resource in seasons when the supply of rains is too scanty to yield an abundant crop of paddy; it would, in common years, add to the general means of sustenance, and render a less quantity of rice imported sufficient

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* An *amonam* is eight parrahs; a *parrah* of paddy, when cleaned, gives half a parrah of rice: a parrah of rice weighs about forty-four pounds English.

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for the maintenance of the population. To the sowing an *amonam* of that grain, and rearing the produce of it, the same privilege ought to be attached that we have seen was granted to those who cultivated an *amonam* of paddy. In the years 1812 and 13, some of this grain was produced in the districts of Balticalo and Matura, and exported thence to other parts of the island in small quantities.

The Head-men of the districts should be commanded to promote the cultivation of this grain; and the Governor may, by occasional marks of favour and distinction, to those in whose districts the largest quantity and best quality should be produced, induce them to make great exertions in the accomplishment of this desirable object. The variety of grain, called by the natives *dry grains*, are greatly inferior, in every respect, to Turkish corn, and can hardly be used as constant food. But the natives of Ceylon were so little acquainted with the different ways in which that corn can be used as food for man, that in the year 1812 they had never made flour of it, but merely eaten it roasted whole.

I have also seen the bread-fruit tree grow very luxuriantly in that island, upon the most elevated, hard, and dry soil. The rearing of that tree, and of the jack-fruit tree, which likewise yields a wholesome food in the greatest plenty, deserve the attentive care of Government.

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With a view, however, to aid the cultivators of paddy, by securing to them, in times of great cheapness of that article upon the Coromandel coast, such a price as may produce a sufficient return for the employment of their capital and labour, it would be advisable to impose a moderate duty upon importation, whenever rice sells in the Ceylon bazars under a certain rate. Judging of that rate from some local knowledge, and from having had occasion to consider the subject, both in times of plenty and of scarcity, I should suggest this duty to be imposed when the second sort of Cara rice, from the Coromandel coast, sells at less than two rix-dollars and a half per parrah.

These measures, if enforced with prudence and steadiness, may do much towards increasing the quantity of food that the island can produce, and lower the exchange by diminishing the necessity of importing that primary article of life. But there is another object which deserves attention, with a view to the improvement of the balance of trade and the exchange: this is, the weaving of cotton cloth for the natives.

In taking a view of the different branches of Importation, I shall then enter into detail upon the subject of the duties levied upon cotton cloth: it will suffice here to say, that a material advance in them would ensure a market to the Ceylon weavers, and offer them that premium which, in the present state of the country, can alone contribute to extend this branch of

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manufacture. On the other hand, the tax which is now levied, by stamp, upon the cloth manufactured in the island, is one of the most impolitic: nothing, in fact, can be so destructive to this most important branch of industry, except another tax that has been levied when this cloth was exported from one district to another by land—a tax which I have reason to hope is by this time abolished. It will also be highly commendable in the Colonial Government to use the home-wove cotton cloth for the dress of the troops; a practice which the present Governor has most laudably introduced.

A premium, or mark of distinction, ought to be granted every year to the three weavers that should, at a certain fixed meeting, present to the Governor the three best-woven pieces of cloth. The natives of Ceylon are extremely partial to such marks of distinction; and, if distributed with a sparing hand, much good may be done, at a trifling cost to the public.

I have now gone over the various measures which, in my opinion, may with propriety be recommended, with a view to improve the commercial balance of the island; to fix and give stability to the value of the currency; and to prevent, in future, that unjust and pernicious disorder and waste of property, which, for some years past, there has been so much reason to lament; and which has originated from the deteriora-

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tion of the coin, and depreciation of currency, joined to a very unfavourable balance of trade.

In many instances I have had an opportunity of recommending these measures for the Colony, and sincerely wish they may prove beneficial to it.

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BOOK II.

A VIEW OF THE COMMERCIAL AND AGRICULTURAL INTERESTS OF THE ISLAND.

In the preceding Book, the reader's patience has been put to the test; and if he has attended to the subject thus far, through the tiresome and intricate calculations upon Coin and Currency, I flatter myself that he will accompany me with less difficulty through the investigation of a subject more entertaining, and equally important to the well-being of that interesting colony. I shall feel no small satisfaction, if the public feeling can be awakened in its behalf, and the attention of those in whose power it may be to contribute to its prosperity.

To lay before the reader a general view of the commercial resources of this colony, it was thought that no way would be more to the purpose, than by presenting them in the General Tables already adverted to, N[os] 1, 2, 3, 4, 5, 6, and 7. These give an account of every thing imported or exported, from the year 1806 to 1813 inclusive. I therefore refer the reader to them for every explanation respecting the

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quantities and value of each commodity: they have all been ascertained by myself from the returns of the Custom-house; and compared, as to the value affixed to them, with the market prices of each year.

With the assistance of regulations, which were purposely enforced in the administration of the Sea-Customs, from the year 1810, the share of the Ceylon merchants in the Import and Export trade was also ascertained, and found to be, in 1810 and 1811, in the proportion of five-twelfths of the whole amount of that trade. In 1812 and 1813 that proportion seemed to have improved a little, and appeared to have been raised to three-sevenths. The freight in Ceylon vessels was found to be one-half of all that was employed in 1810, 11, 12, and 13, in the conveyance of the imported and exported goods.

The true amount of the Exports coastways in those years was as follows; namely,—

	Rix-Dollars.
In 1810	262,746
1811	428,949
1812	267,531
1813	248,380

The Tables, N°s 8, 10, 12, and 14, will show the detail of the goods exported coastways, which are included in the general statements of the Exports from N°s 1 to 7, inclusive. The Tables, N°s 9, 11, 13, and 15,

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give the calculation of all the freight employed in the years 1810, 11, 12, and 13.

From these informations, I wish that some advantage may be derived to the colony, by being communicated to those to whom the welfare thereof is confided, and to those who may desire to venture upon enlarged speculations in the commerce of it. For their assistance, I have also inserted the regulations for the collection of duties upon Imports and Exports, dated 19th June 1813, (*Appendix* B.) which is a compilation of former regulations upon this head, and principally from the regulation N° 3, of the year 1810. The schedules and tariffs attached to it make part of the system therein established.

I shall now enter into a particular and specific examination of the different articles of Exportation and Importation; and in doing so, I shall, step by step, examine the various commercial, manufacturing, and agricultural interests of the colony.

No. I.—ARACK, TODDY, MIRRA, AND JAGERY.

I TAKE, first, the article that stands at the head of the Exports—I mean, *arack*. This spirituous liquor,—the *toddy* from which it is distilled,—the *mirra*, a much milder beverage than the toddy, without acidity or powers of intoxication,—the cocoa-nut and its milk,—the cocoa-nut oil,—the *jagery*, a kind of sugar,—and

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the *coir*, from which ropes are made, are all productions of the same tree; in my opinion, the richest known in the world. The oil and the coir I shall describe under their appropriate heads; the arack, toddy, mirra, and jagery, will be treated of in this.

From the statements of Exports for eight successive years, to which I have referred the reader, it appears that the average quantity of arack exported yearly may be stated at 5200 leggers, of one hundred and fifty gallons each, at eighty rix-dollars per legger, prime cost, for the spirit at the place of exportation; and about twenty-five rix-dollars for the cask, and eight rix-dollars per legger paid as a duty on exportation. I shall mention a few words, first, respecting the drawing of the toddy, and manufacturing of the arack, and pass afterwards to consider it in its commercial importance, as one of the great Exports of the colony.

Some mistaken ideas have been entertained, by late authors, as to that part of the tree from which the toddy is extracted. It is neither from the stock of the leaves, nor from the main body of the tree, that this juice is obtained, by making an incision in it; but by cutting off the top of those stocks, which bring out the flower at the extremities, and which, if not cut for the purpose of drawing the toddy, would bear the fruit. These stocks are a foot and a half, two feet, or two feet and a half long; and something less

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than a man's wrist in thickness. In order to obtain either toddy or mirra, part of the process is the same: I shall state where they differ. Arack is distilled from toddy; the jagery is manufactured from the mirra. The same stock will give either toddy or mirra. The latter, however, is always clearest and sweetest, when extracted from the youngest stocks. Upon each tree, two or three flower-stocks may be appropriated at the same time to the drawing of toddy. In twelve or fifteen days, that source is destroyed by the repeated cuttings that must be made, in order that the liquor may flow freely: if this be neglected, the viscosity of the juice, which condenses on the outer part of the stock, where it has been cut, hinders the liquor from flowing. To obtain the best mirra, the stock should be cut before the flower begins to open: when, by repeated cuttings, the flower-stock has been destroyed, neither mirra nor toddy are any longer to be procured. To receive the liquor, an earthen pot is tied to the flower-stock, after it is cut. To obtain mirra, the pot must be changed twice in the day, well cleaned and dried, and the same pot may then be employed again. For the toddy, the pot is not changed; which makes it acquire a strong acid smell, occasions fermentation in the liquor that flows into it, and produces also a heat, which causes the flower-stock to draw from the tree a greater quantity of juice than when the clean pots for mirra are used. A flower-stock put to draw toddy will give one-third more than of mirra, and sometimes half. A good healthy flower-

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stock will yield about three-fourths of a gallon of toddy in twenty-four hours; namely, half a gallon in the morning at eight o'clock, and a quarter of a gallon at five in the evening: it will give of mirra proportionably less, as I have above stated. The jagery is made from mirra. I have seen one gallon of mirra produce one pound and a half of good fine jagery. When mirra is drawn merely for the purpose of drinking, nothing is put to the pots on being hung to the flower-stock; but when jagery is to be made from it, a small quantity of the bark of the tree, called Hall-gass, is scraped and left in the pot. The bark must be dry; and it has then the power of refining the mirra, and of producing a quicker condensation when the mirra is exposed to a slow fire: the mirra, however, must be strained when it is placed in the boiling-pot, and the bark of the hall-gass taken off. To make the jagery, it only requires to boil the mirra upon a slow fire, until it acquires consistency, and turns of a whitish hue. It must, in the mean time, be kept constantly stirring, and have the scum taken from it. When it has acquired the consistency of cream, a small quantity of jagery, already hardened, is put into the pot, and melted with a spoon: the liquid is then poured into cocoa-nut shells, where, in less than ten minutes, it acquires the consistency of sugar, and is fit for use. If the mirra be not allowed to reach the degree of consistency above suggested, it forms melasses, in which, part of the jagery crystallizes, like sugar-candy. It is said that jagery is subject,

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in the course of a few weeks, to return to a liquid state, and then it turns acid; but if originally left in the state of melasses, it may be preserved for a considerable length of time in casks, without suffering any alteration. Some manufacturers of jagery place in the pot a small quantity of *cunnam*, or lime: this produces the same effect of giving consistency to the mirra, when exposed to fire; but it darkens the colour of the jagery, and renders it inferior in taste and wholesomeness.

Jagery is likewise made from the palmyra-trees, which are cultivated in great numbers in the districts of Manar and Jaffnapatam. There is, however, a particular tree, called the *nipere*, or jagery-tree, from which this kind of sugar is manufactured in the same manner as from the cocoa-tree. From the nipere, no fruit that is eatable is derived, but it yields toddy as well as mirra, and, as I am informed, good arack can be distilled from that toddy.

In the same cocoa-nut tree, some of the flower-stocks may be left to yield fruit, while toddy or mirra are drawn from others; but this practice is not followed by the natives. It is supposed that the tree may not be injured by it, but it does not give a greater produce than when it is made to yield either toddy or fruit, exclusively. Toddy is drawn for six or eight months only in the year, and the tree left to recover itself during the driest season.

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When the pot is tied to the flower-stock, the mouth of it must be left open and uncovered, else the fermentation would be so strong as to destroy the flower-stock. In drawing toddy, no bark of the hall-gass, nor lime, are placed in the pot: it is only the acidity which the vessel acquires, by not being frequently cleansed, that gives to the toddy its peculiar taste and strength.

From toddy, arack is distilled, in the same manner as brandy from wine, with the assistance of a common still. Four hundred gallons of toddy will yield, from the first distillation, one hundred gallons of *callwaker:* and this quantity of weak spirit, being submitted to the same operation, will yield fifty gallons of *tallwaker,* or arack of the same strength as good brandy (I believe, 25 under London proof). If this arack be again distilled, it produces one half the quantity of the strongest spirit.

All toddy produces the same quantity of arack, whether it be drawn from one tree or another, and however different the soils may be where those trees are planted. The natives also state, that they obtain the same quantity of arack from new toddy, as from that which has been kept for several days; but the latter toddy is more pungent to the taste, and has greater powers of intoxication: at the end of twelve or fourteen days, it turns into vinegar, when it can no longer be distilled into arack.

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The *callwaker* may be kept six or seven months, without injury, before distilling into arack. It has an unpleasant taste, and is not drunk in that state: if kept beyond the time here mentioned, it undergoes an acid fermentation, but does not make good vinegar;—it is, in fact, good for nothing.

The toddy vinegar improves by being kept a long time, and by a small quantity of the bark of the *Moronga*-tree being infused into it *. Sometimes the *Gourca* fruit is used for the same purpose; but this considerably changes the taste of the vinegar, and therefore it is not recommended by the natives.

As other authors have given a description of the cocoa-nut tree, I shall abstain from inserting it here. I must, however, correct the error which some have fallen into, in supposing that the coat, or web, which grows round the young stocks of the leaves, is used for *gunny* cloth. It has, indeed, the appearance of it in itself; for it is spun by nature: but the fibres are by far too coarse to be used as cloth. The pieces of this web generally grow to about a foot square; but the texture is so imperfect, that no use could be made of them by sewing them together. It is an equal error, to suppose they are employed in making paper; for so little of this web grows upon each tree, that it would not be worth the pains of collecting.

* This bark has the taste of horse-radish.

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A full-grown and healthy tree will give fifty or sixty nuts in the year; which may, upon the average, be estimated at one stiver or *pice* each. The finest trees are to be seen growing in soft ground, that is not marshy; or in sandy soil: it delights in a maritime situation, and abounds throughout the whole coast between Colombo and Matura; so that, for the length of about a hundred miles, nothing is presented to the view but a cocoa-nut garden, almost uninterrupted. It flourishes so very near the sea, that its roots are in many places washed by its waters, without injury to the tree, until it is actually undermined †. It is likewise remarkable, that those trees which are nearer the shore all bend their heads towards the sea, notwithstanding the violence of the south-west winds, which blow incessantly, in that quarter, from May to September inclusive, and the regular sea-breezes, which prevail in the day, during February, March, and April. In addition to which circumstances, they are perfectly sheltered from all winds blowing on the land side.

The cocoa-nut tree, however, is often planted in harder soil, where its growth is by no means so quick, or, when full grown, so productive: in some places, I have known it entirely fail: and, as soft soil is not everywhere to be found, it is greatly to be lamented

† On the above-mentioned coast, the sea has of late gained over the land, and some cocoa-nut trees have been destroyed.

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that the indolence of the natives causes them to neglect the planting of those trees in such a manner as would ensure perfect success in almost any ground. When they are three or four years old, their roots acquire such consistency, that they will spread into strong hard soil; and if proper beds, of about six or seven feet in diameter, were prepared with good soft mould, it would ensure the most flourishing growth, in almost any soil. This bed ought to sink three or four inches under the general surface of the ground, in order to keep near the roots of the plant the moisture which the wide-spreading leaves at the top of it collect, by their shape and position, round the stem, and down which it runs. Where the soil is sloping, the making of these beds is a matter of the first importance, to preserve the moisture required for the nourishment of the plant: yet this is totally neglected. It would well repay the labour or expense; for a good tree will yield fruit for fifty or sixty years, and even longer, without any further trouble to the owner, but to receive its produce. A tree, growing in a good soil, and well attended to in its youth, protected from the bite of cattle, and from some insects that destroy the tenderest part of the young stock in the first or second year, will yield fruit or toddy at six years old, and even sooner; but when neglected, will produce nothing until the tenth or twelfth year.

When the cocoa-nut tree is yielding fruit, it can be put to arack immediately; but when it yields arack,

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it will require several months (six or seven, and sometimes a year) before any fruit can be had from it.

I shall now return to the arack, considered as an article of exportation. I have already stated the quantity annually taken out of the island at 5,200 leagers of 150 gallons. The natives of Ceylon are still negligent in manufacturing this spirit, by not giving it sufficient strength; and it is often found to be under the proof of brandy; notwithstanding the advantages that would be derived to the exporters, in the diminution of export duties, freight, and other charges, by having it stronger. The exporting wholesale merchants, at the sea-ports, are in the habit of making advances to the distillers of arack, who are, in general, the owners of the cocoa-nut gardens, for arack to be delivered at the exporting seasons *. It is the interest of the distiller to give weak spirit, and that of the merchants to have it strong; but as the advances are made, and the recovery of them is often attended with much trouble and uncertainty, so

* The poverty of the distillers sometimes makes these advances necessary. All of them demand them, and enter into different trades by these means. They always offer their arack so much cheaper for advances than for ready money, that the wholesale merchants, or exporters, can seldom withstand the temptation. It would, in many instances, be much to their advantage if they did.

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the merchants are often induced to take the arack lower in strength than the proof agreed upon.

The two late wars put a stop to the importation of Batavia arack in the continent of India, until that island fell under our possession, when, I understand, the want of a market had occasioned a discontinuance of the manufacture of that spirit, which is there made from paddy. In the years 1812, 13, a small quantity began again to be imported into Madras and Bombay. I have heard various opinions as to the comparative superiority of the Batavian and Ceylonese spirit; but I was informed by good authority, that the supply above mentioned was sold at both Presidencies from ten to fifteen per cent. cheaper than the Ceylon. The King's Government, and the East-India Company, however, ought to unite to protect this Ceylon commodity, by a high importation duty upon the Batavian arack in any part of British India. Compared with the Bengal rum, the Ceylon arack is, by common consent, admitted to be incomparably the most wholesome spirit, and is manufactured about thirty per cent. cheaper. There is a very inferior kind of arack manufactured, in some parts of Coromandel, from paddy or rice, but much worse than the Bengal rum, and is accounted highly prejudicial to the health of those who use it.

The great markets for the Ceylon arack have hitherto been Madras and Bombay, with the Malabar

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and Coromandel coasts; from which places rice and cloth are generally brought in return, when the arack is exported by Ceylon merchants; and, occasionally, it is exchanged for English goods, at Madras and Bombay. Within the last three years, some hundreds of leagers have been brought to England, and sold from 5*s.* 6*d.* to 6*s.* 6*d.* per gallon. It costs in the island, upon an average, including casks, export duties, and charges, about one hundred and twenty rix-dollars; and taking the latter at fifteen rix-dollars to one pound sterling, it will make nearly £13. 6*s.* 6*d.* per leager. Supposing that, upon an increased demand, the price of the prime cost of the spirit there should rise twenty-five per cent., it would still yield an excellent profit.

Of all the markets mentioned, Madras is the one upon which this trade at present chiefly depends; and the great vent of the commodity is in the supply of his Majesty's navy in India, the army under the Madras Presidency, and the consumption of the natives in that town and its vicinity. Till the years 1806, 7, the average price of arack, in Madras, was from thirty-three to thirty-four star-pagodas per leager: it was then falling; and of late it cannot be taken at a higher rate than twenty-four. During the wars on the continent of India, the great demand then made for Ceylon arack, I suspect, encouraged, in the subsequent years, a greater exportation and production than there is occasion for in time of peace. Cocoa-

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nut trees, even when arack is cheap, give more profit by the extracting of toddy, than by the fruit; and when they have once been put to the former, the time required before they can produce ripe fruit causes the loss of nearly one year's profit, and makes the poor natives extremely reluctant to alter their system; besides the loss they would then incur in the stock employed in stills, casks, &c. &c. which, if several distillers relinquish the manufacture of arack, will find no sale. The same causes prevent the natives of Ceylon from turning to fruit the trees that afford arack, even in times of great scarcity of food, and when, of course, the cocoa-nuts are proportionally dearer; for they expect the scarcity to be over before the time of gathering the fruit. The very material fall which has taken place in the price of arack is, therefore, a serious calamity to the colony, and well deserves the attention of Government. I have already stated, that the contractors at Madras, for the navy and colony, have bought their arack there at twenty-four star-pagodas per leager, or 1*s*. 3*d*. per gallon, and even lower; which price is ruinous to Ceylon.

In the year 1813, a regulation was passed by the Madras Government, dated 27th July, imposing an import duty, not exceeding one hundred and fifty star-pagodas per leager (the real amount to be from time to time determined by the Governor), upon all spirituous liquors manufactured to the east of the Cape of Good Hope, over and above a duty of eight per cent. for-

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merly levied; besides an Excise duty, not exceeding one star-pagoda per gallon, to be paid by the retail dealers. By the same regulation, all arack, or other spirituous liquor imported by land into Madras, is to be subject to the same duties and restrictions as are enforced for spirituous liquors imported by sea: but, by the last article of the same regulation, the country or *Putta* arack, manufactured in Madras, is subject only to the Excise duty of one star-pagoda per gallon; reserving, however, to the Governor in Council the power of prohibiting altogether the distillation of this *Putta* arack, which is generally known to be one of the worst and most hurtful spirits of all that are distilled. Unless the manufacture and sale of this liquor be actually forbidden, under very severe penalties, there can be no doubt that the effect of the above regulation must be, to encourage the consumption of it, to the exclusion of all other spirits imported by sea or land. Even then, the temptation to manufacture that liquor in a clandestine manner must be in proportion to the high rate of duties imposed upon that which is imported.

The payment of the very heavy import duties must be inevitably hurtful to the Ceylon importers, who trade on such small capitals, as not to be able to advance those duties until they obtain a sale for their commodity: and it is even to be apprehended, that the depositing of the arack with the Custom-master might be attended with greater inconvenience and litigation. In other respects, the consequence that the regulation

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must have upon the sale of the Ceylon arack is, evidently, that less of it must be consumed. But if the Putta arack were forbidden, I think it likely that a greater preference would then be given to the Ceylon arack, by those who could afford it, than to other spirits not equal in quality: for when all of them are made excessively dear, the difference of price in the prime cost becomes of comparatively less importance; and those who choose to drink spirits will then wish to have the best.

The duty levied at Ceylon upon the exportation of arack amounts to about ten per cent. This exportation ought certainly to be encouraged by the Ceylon Government; but it is evident, from all that has been said, that the reduction of those duties would not have that effect, and would merely tend to increase the profits of persons out of the island, or to render arack, in a small degree, cheaper in the Madras market.

In the last years of the Dutch Government, when the star-pagoda was selling for thirty-two fanams, the price of a leager of arack was fifty rix-dollars. In 1813, when the pagoda was as high as seventy-five fanams, the arack could be obtained at seventy-six or seventy-eight rix-dollars; which proves that it did not increase in proportion*.

* Arack is at present selling in London at seven shillings per gallon.

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No. II.—PEPPER, COFFEE, AND CARDAMOM.

I HAVE not much to say upon these three articles of exportation. The plant which produces the first is a creeper, that spreads itself with luxuriance over the branches of large trees. Much more of it could be produced, if the Ceylonese paid attention to its cultivation. However, little is the trouble that this plant demands, and even that little is neglected. The country is all over covered with brush-wood; which shews, at the same time, how bountiful and lavish Nature is in that country, and how indolent and idle is man. There is hardly a soil that, by being cleared and very slightly dug and worked, would not produce pepper in abundance; for the roots of this plant do not spread far. The fruit itself, when gathered, requires no further care than having it well dried: but so small is the quantity produced, that the East-India Company generally provide themselves on the Malabar coast with the quantity required to fill up the vacancies left by the cinnamon bales in making up the ship's load. Pepper preserves cinnamon during the voyage home. The quantities of pepper, coffee, and cardamom, exported annually, may be seen in the annual Statements of Exports, to which I have on other occasions referred. The lowest average prices are marked in the tariff of exportation. (Vide

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Appendix B.) The *parrah* of coffee and pepper weighs thirty pounds English. If to the prices affixed in the tariff, twenty-five or thirty per cent. be added, the speculator will have the very highest that those commodities may perhaps be sold for, in times when they are most in demand.

Coffee grows remarkably well in Ceylon: it requires a flat, light, black, rich soil, and ought to be a good deal sheltered from the sun. Whatever may be the system pursued in the cultivation of coffee in other countries, I know that those who have attempted in Ceylon to deviate from the above have failed in their plantations. Its coffee is excellent, when it has not been gathered unripe, and when proper care is taken in drying it. But the Ceylonese are inattentive in both. The pulp of the coffee-fruit, or berry, is of a very agreeable taste; all birds are fond of it, particularly the crow; and of the latter, there are such numbers in Ceylon (as in other parts of India), that the Ceylonese have great difficulty to protect their coffee from its destructive ravages, and are often induced to gather it before it arrives at perfection. Many of the natives injure the quality of their coffee by dipping it into boiling water before it is perfectly dry. This they do, it is said, for the purpose of more easily divesting the kernels of a kind of husk or pellicle which surrounds them; but I fear the true reason is, that it causes them to swell to a larger size, from which they never completely

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shrink to their former compass. As coffee is sold in Ceylon by measure, the owner of the coffee gains by this fraudulent process. There is another inconvenience, besides the loss of flavour, which attends coffee so treated: the shape of the coffee bean allows water to lodge withinside, so that it becomes more difficult to dry perfectly through. It frequently happens, indeed, that this coffee appears well dried on the outward surface, and is then piled up; but in the course of some weeks, the humidity left in the inside of the beans or berries causes the whole to be spoiled. Well-informed merchants know how to distinguish coffee that has been so injured, by its not having a fine green colour, but appearing rather pale, larger, and not so compact as the coffee that has not been immersed in hot water.

The Cardamom of Ceylon, although held in estimation as an article of trade, is accounted greatly inferior to that which grows on the coast of Malabar, and is sold, I believe, at only one-third of the price of the former. That which the island exports is collected chiefly in the Candian country. I am informed, that pepper, coffee, and cardamom, were not indigenous plants of Ceylon, but have been introduced into it by the Dutch; who also attempted, but without success, to rear the silk-worm, and cultivate the mulberry-tree. This, however, ought not to deter us from further experiments upon the latter subject; for I have seen the

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mulberry-tree growing, and bearing fruit, in several gardens, and likewise giving abundance of good healthy leaves, at every season of the year.

Our recent possession of the Candian territory, which, I believe, is better adapted to the production of pepper, coffee, and cardamom, may make it worth the consideration of the Colonial Government, how to give proper encouragement to the cultivation of them. Of these three articles, the Dutch East-India Company made a monopoly, and exported them to Holland, where they were sold at a profit of two hundred per cent. They collected, annually, from forty to 150,000 lbs. of pepper, from one to one and a half fanam per pound; from forty to 100,000 lbs. of coffee, at one fanam per pound; and from four to five thousand pounds of cardamom, at two fanams per pound. The cultivation of coffee has increased considerably since that period: that of pepper and cardamom seems to have been stationary.

No. III.—ARRECA NUT.

I PASS now to the consideration of this very important article of Ceylon produce and exportation. It was esteemed a very great source of revenue by the Dutch Government, who made an exclusive trade of it, and regulated it in the following manner.

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The Moors, Chetties, and free Malays, as also some of the Ceylonese, were in the habit of trading to the Candian country, whence the largest supply of arreca nut is collected. They were not allowed, however, to travel through the country, without a passport from the Governor. To this passport (called *sannas*) an injunction was added, that they should bring and deliver into the Company's stores, at the rate of three rix-dollars per *amonam*, all the arreca nut that they could collect. But as it was known that that article could not be obtained at that price in Candy, the Company generally paid five rix-dollars per *amonam*. From six to seven rix-dollars is the price that has been paid in that territory, since the English have been in the island.

The *amonam* is equal in measure to eight *parrahs*; but, in number, the Dutch Company received the dry arreca nuts at the rate of 24,000* nuts, and the fresh ones 30,000 per *amonam*. An advance in price, of ten rix-dollars per *amonam*, was added. The greatest part of this duty was an emolument to the Governor, and a small share was divided among the Civil servants. The Supreme Government at Batavia fixed the purchase and sale prices of this article; and whatever the Governor made beyond that, was his perquisite;—the fixed prices being generally so managed as to leave

* The weight of 24,000 ripe nuts, the best sort, is 290 lbs. English weight; of the second sort, 278 lbs.

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him an ample scope to enlarge that emolument. The policy of such a system speaks for itself; and any comment hereon would be superfluous. The quantity exported annually, under the Dutch Government, was from twelve to fifteen thousand *amonams*.

The British Government, however, adopted the wiser plan, of leaving this trade perfectly free; imposing an exportation duty of ten rix-dollars per *amonam*. The average price of exportation has been, for many years, about fifteen rix-dollars, besides the duties which are paid by the exporting merchant: and, as we have noticed that it is generally purchased in the Candian country at about six or seven rix-dollars, so it appears that this has hitherto been one of the most profitable branches of trade, both to Government and to the subjects of our old territory. The revenue derived by Government is of great importance, and may be stated annually at 125,000 rix-dollars, or full one-fourth of the whole collection of the Sea-Customs. I take, in that calculation, the produce of the exports coastways, and those made beyond Ceylon, both on the cut and the uncut arreca nuts. The difference between the two kinds I shall hereafter explain. Although the duty of ten rix-dollars per *amonam* may appear exorbitant, it would be a matter of a hazardous nature to suggest any alteration on this branch of the resources of the Colonial Government.

The Ceylon arreca nuts are chiefly exported to the

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Coromandel and Malabar coasts; particularly the former. Some arreca nuts are imported, on the Coromandel coast, from Acheen; but they are of a very inferior kind; those of Ceylon being the best in India. We have, therefore, a kind of monopoly in this article; and, consequently, can ask a very high price, without prejudice to the trade, except by the diminution that may be occasioned in its consumption: but as it is a luxury in which the natives of India can indulge themselves at a very trifling expense, according to the present price of that commodity, I am inclined to think, that were Government to give up any of the export duty, no benefit would be derived to the island from that measure: the consequence most likely to happen, would be a fall in the price of the article on the Coromandel coast, without increasing the consumption, and thereby giving no encouragement to greater production. What fell under my own observation, concerning the exportation of the cut arreca nut, confirms this opinion.

When I took charge of the Comptroller-General's department in 1809, the cut arreca nut paid a duty of five per cent. only, while the other was charged, according to the rate above mentioned, nearly eighty per cent. The then-existing regulation had been framed in the year 1802, when only a few *amonams* of the cut arreca nut (not amounting to a hundred) were exported annually; and this nut was said to be used merely for medicinal purposes: but, in 1809, some thousands

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of *amonams* were taken from the island, and used as a luxury, in the same manner as the other.

The difference between the two commodities consists in this; that the whole nut is the fruit arrived at its proper growth, which renders the taste of it mild and aromatic. The cut is the fruit plucked when green, sliced, and dried in the sun: its taste is much more rough and pungent.

It was thought, that, from the great difference existing in the duties then levied upon these two commodities, Government had suffered a considerable diminution in revenue; and the owners of the arreca-nut tree, in our territories, had not become gainers.

The cut arreca nut was selling, out of Ceylon, cheaper than the uncut; and the taste of the consumers was changing from one to the other. The owners of the arreca-nut trees, being generally in needy circumstances, and always ready to sacrifice great distant profits to a small relief from immediate want, were induced to pluck their nuts at all seasons, before they were full grown, and sell them at a lower price*.

* The ripe nuts sell, in the gardens of the Ceylonese, near Colombo, at from two to two and a half stivers for a hundred nuts; the unripe ones at only one stiver for a hundred nuts. Of the latter, when sliced and dried, double the number of nuts is necessary to fill up a certain measure, or give the weight which the ripe nuts will

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On my recommendation, the two duties were equalized; and, from the circumstance of our having a monopoly of that article, it was not apprehended that the whole quantity of arreca nut exported would be diminished. The fact proved the supposition right; and an additional revenue of 25,000 rix-dollars annually has been derived, without diminishing the general exportation of arreca nuts. From this circumstance it may be justly inferred, that by relinquishing any part of these duties upon arreca nuts, a considerable loss would be incurred by the public, without benefiting the country.

It has been a subject of surprise to some, that while arreca nuts were selling in Colombo at fourteen rix dollars per *amonam*, the price should not have risen in the Candian country, at the distance of only twenty-five or thirty miles, to above six or seven rix-dollars. The only way to account for it was from the peculiar situation, in which that nation was placed at the time. It appeared that we had, in the purchase of the arreca nut, as complete a monopoly as in the sale of it: we were so completely masters of the whole coast round the island, as not to leave to the Candians the smallest intercourse with any other

will produce. It is clearly to be seen how prejudicial the traffic in them is to the owners of the trees, and the country at large. The Ceylon Government ought to turn their attention to this branch of trade, and consider whether a greater duty should not be imposed on the exportation of the cut, than on the ripe and uncut arreca nut.

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nation except our own subjects. The commodities of which the Candians stood most in need, and which they could purchase from none but our merchants, were salt and cloth. What we obtained from them were articles that we produced in abundance at home; while we only took an additional supply from them, in order to turn it into exports for our foreign trade. No doubt the rice we received from them was exclusively applied to our own consumption; but the price of that article in our markets was always fixed by the price of it upon the coast of Coromandel, whence the great importation wanted by our subjects is supplied; nor can they be dependent upon Candy, except in the event of a total failure upon that coast: the Candians, therefore, were compelled to sell to us, and to purchase from us. We, on the contrary, neither bought from them, nor sold to them, unless we could gain considerably. Our native merchants, who were in the habit of trading with Candy, (and who were few, on account of the jealousy which the Prince who governed that country always evinced, more or less, at our intercourse with it), were so perfectly aware of these circumstances, and so well informed, by experience, of the advantage to be derived, that they did not neglect them. The effect of this very peculiar situation, in which the commerce of Candy was placed, shewed itself most forcibly in that of arreca nuts; and it accounts for the low price of that article upon the frontiers of Candy, while it sold for double the price at our own sea-ports

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An arreca-nut tree requires five years before it produces fruit: it is not so partial to the sea-air as the cocoa-nut tree: but the same observation which has been made upon the planting of one will equally apply to the other, although the arreca-nut tree is not so averse to a harder soil.

No. IV.—TOBACCO.

Whenever we inquire into the state of commerce in the East, we find that the Native Princes have, from the earliest times, been prone to lay some branch or other of it under a system of monopoly. In giving an account of the Tobacco-trade of Ceylon, I shall have to treat of one of those systems, which has, for a number of years, been strictly pursued by the Raja of Travancore upon the sale and consumption of that commodity in his territory. The prosperity of the Peninsula of Jaffnapatam, situated at the northernmost extremity of the island, depends chiefly upon the cultivation and sale of tobacco, of a quality peculiar to that soil, and prepared in a particular manner for chewing. The same kind of that article is not supplied by any other part of India; and the natives of Travancore are so much attached to it, that the Raja derives considerable sums by farming the exclusive privilege of selling that tobacco; or, more frequently, by the Raja himself exclusively importing that commodity into his dominions, and selling it to the retailers at a very advanced price. Some parts of the soil of the Jaffna

district are better adapted than others to produce that particular kind of tobacco, which is no where else to be obtained. The sale of it is confined to the markets of Travancore and Sumatra, besides the consumption of the island, or rather that of Point de Galle; for it is only there that the natives are in the habit of using much of it. Travancore takes annually 3,000, Sumatra 1500, and Point de Galle 350 *candies*; each *candy* being of the weight of 500 lbs. English. When the Dutch had possession of Ceylon, their Government assisted the monopoly of the Raja; and were favoured by him, in return, in their contracts for the pepper required in making up their cinnamon investments; the former being wanted in large quantities, to preserve the cinnamon in the voyage home. Some emoluments were derived, both by the Government, and personally by the chief and other public servants employed under the Dutch at Jaffnapatam, from duties levied on the exportation of tobacco; but in the regulations and orders respecting that branch of revenue, much mystery prevailed.

During the early part of the possession of Ceylon by the English, several merchants succeeded in introducing into the Travancore country a considerable quantity of tobacco, in addition to what the agents of the Raja imported; and their profits were large in proportion to the risks they were exposed to: but the vigorous measures adopted by that prince, aided by the servants of the Madras Government, effectually

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checked the further progress of those speculations, and the monopoly was strictly enforced.

The purchase of tobacco in Jaffnapatam, both for Travancore and for Sumatra, was effected with gold, and mostly in Porto-Novo pagodas, being about eighteen per cent. less in value than the star-pagoda. The amount of gold thus flowing into Jaffnapatam was annually from 125 to 140,000 Porto-Novo pagodas. Neither Travancore nor Sumatra have commodities, that can find a ready market in that part of Ceylon: gold, consequently, was the best article to take there. This gold did not, by any means, remain in that province; nor was much of it dispersed through the island. Jaffnapatam requires a large supply of grain, and some cloth, from the Coromandel coast; and the chief and best return for it was the gold received from Travancore and Sumatra. The agents of the Raja and the Sumatra merchants arrive at Jaffnapatam in July, August, and September; and go back with their tobacco in January, February, and March, when the importation of rice and coarse cloth is also carried on there; and the gold imported is taken to the Coromandel coast, after having been in circulation, in the Jaffna market, for six or seven months, during the most busy part of the year.

The supply of tobacco wanted by the Raja's agents taking up more than three-fifths of the whole quantity usually in the market, they could easily, by keeping back

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in their purchases, command the price of the commodity. This they always succeeded in doing, and took a very unfair advantage of the Jaffna merchants and cultivators, who, for various reasons, could not establish a combination against those agents. In the first place, they were very numerous; while the agents were only two or three. Secondly, they were poor, and some of them could always be bribed to leave the combination; by which means all the rest were injured. Thirdly, the cultivators and merchants of Jaffna were too much in the habit of taking advances for the tobacco, which they were to deliver at the exporting season. They made themselves greatly dependent upon those advances from the Raja's agents to carry on their trade: so circumstanced, they could not oppose the monopoly of those agents; and the consequence was, that they were always compelled to submit to their terms, which were hardly sufficient to keep the lands in cultivation, and left wretched profits both to the merchants and cultivators. The price fixed for the Travancore investments formed naturally a standard for the other two; and thus, in every part of this agricultural and commercial interest, an oppressive weight seemed always to prevent its rising to prosperity.

Such a state of things could not but attract the attention of the Colonial Government, which took several means to counteract that monopoly. Both Governors North and Maitland unsuccessfully endeavoured to make a fair arrangement with the Circar for

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a more equal participation, on the part of the island, in those benefits that were derived from the tobacco-trade; for the revenue collected in it by that Prince amounts to no less than two lacs of pagodas a year. As the Raja manifested a reluctance to come to any terms favourable to the colony, the duties on the exportation of tobacco were, at different times, raised, and, at last, fixed to their present rates; namely, the Travancore assortment, although inferior to the others, thirty rix-dollars on every *candy* of 500 lbs. English weight, which makes about sixty per cent. on the value of that article at the place of exportation; the Acheen or Sumatra assortment, twenty-seven rix-dollars per *candy*; and that of Point de Galle, which is the finest tobacco of all, twenty-seven rix-dollars.

Tobacco exported from any other district of Ceylon pays, for the first quality, thirty rix-dollars; and the inferior, twenty-seven. But, by the latest regulation of the Sea Customs (*Appendix* B.), a drawback of two-thirds of those duties is granted upon tobacco, the growth of Ceylon, exported to the islands of Java and Mauritius, the Cape of Good Hope, or any ports in Great Britain or Ireland.

The augmentation of duties upon the export of this produce of the colony, added to the share of profits which its Government derived from this branch of its agriculture and commerce, did not, in any degree, prevent the monopoly of the Raja of Travancore's agents

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against the Jaffna merchants and cultivators. On the contrary, the Raja, feeling reluctant to raise the price of the tobacco in his territory, through fear of diminishing its consumption, endeavoured, by his agents at Jaffna, to shift as much of the new duty as possible upon the cultivators and merchants, by reducing the purchase-price. The distress occasioned in consequence of it became, at last, so pressing upon the population of that province, that the Colonial Government, with a view to relieve them, and consulting at the same time its own advantage, was led into a step of an equivocal nature.

Persuaded that no measure would be attended with the desired effect, but to set up a counter-monopoly against the Raja, it was entered into upon the most extensive scale; namely, by prohibiting the sale of tobacco by the cultivators to any one but an agent appointed by the Colonial Government, who undertook to receive the tobacco in its raw state, cure, and embale it, and in every way prepare it for exportation. It was insisted, on one side, that the monopoly against Travancore could not be sufficiently insured, if the tobacco for the other markets was allowed to be manufactured and circulated in the province. This measure was also recommended; because the Ceylon Government having then offered to contract with the Raja for the supply wanted by him, and which he was then compelled to agree to, it was thought to be as necessary to protect him from the smuggling of the

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private merchants, as it was to secure Government from those who might have been inclined to befriend the Raja.

The reader will pardon this minute examination into the nature and effects of the measure: its being thus recorded may hereafter be useful to that colony, should other measures of a similar nature be advised in cases of urgency: and perhaps the example may not be lost in the administration of other colonies, which, in many branches of commerce, may be placed under like circumstances. The first contract was entered into, between the Ceylon Government and that of Travancore, in Sept. 1812, to furnish, in the ensuing season, 5,000 *tondhoos* of tobacco, making 3,310 *candies* (each *tondhoo* contains 156 lbs. of fine, or 175 lbs. of an inferior kind); for which the Travancore Government was to pay at the rate of fifteen Old Porto-Novo pagodas in gold for each *tondhoo.* With the unsettled state of the exchange, it is difficult to say what this contract was likely to produce in Ceylon rix-dollars: but supposing the exchange in that year at fifty-six Ceylon fanams for one Porto-Novo pagoda, and supposing also that the whole quantity of tobacco could be or was actually delivered, then we shall have the total of 350,000 rix-dollars for the gross produce of the contract. It is difficult to state precisely what the tobacco would cost Government at the time of delivery at Jaffna (for it was to be removed from that port at the expense and trouble of the Travancore

Government), because of the varieties of tobacco of which the assortments were made; and in consequence of Government having to make purchases for the Sumatra and Point de Galle assortments, and its entering into the detail of manufacturing and embaling the tobacco. The different kinds of tobacco are denominated by the territory of the district where they grow, and are called the *Caulicadoe*, *Waligamo*, *Waddamartzie*, and the *Islands* tobacco. The first mentioned is the finest kind; and the best of it was paid by Government, for the fulfilment of that contract, at sixty rix-dollars per candy; the last, which is the produce of the little islands near Jaffnapatam, was paid, the best at fifty, and the lowest at twenty rix-dollars per candy. To these prices the charges of manufacture must be added; and the general rate of the expense must naturally depend upon a complicated calculation of the particular quantity bought of each sort of tobacco, and employed in the Travancore assortment. Another circumstance must likewise be attended to in these calculations; namely, the additional weight acquired by the curing of that commodity, which is done by wetting it with sea water, and then drying it again. It retains, however, a considerable quantity of saline particles that greatly increase its weight*.

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* Fraudulent manufacturers adulterate the tobacco by embaling it too much impregnated by salt water, or by sprinkling the leaves with fine sand. The latter is easily discovered by inspection: the former fraud appears by the tobacco being of a lighter

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Taking every circumstance into consideration, we must rate the cost of that tobacco to Government at thirty-five rix-dollars for each *tondhoo*, which, for the 5,000 *tondhoos*, will make 175,000 rix-dollars, leaving a benefit to the same amount. In consequence of this contract, the former export-duty of thirty rix-dollars per *candy* was no longer paid upon the quantity exported for the Raja. The 5,000 *tondhoos* would have paid at the custom-house 99,000 rix-dollars, which must be deducted from the profits of the contract, and will leave a balance of 76,000 rix-dollars in favour of the contract.

This was the advantage particularly to be derived by Government. The cultivators, it was supposed, would receive, in the price paid to them by Government, a sufficient remuneration for their labour, rent of land, replacing of stock, and whatever was required to keep up and give encouragement to this principal source of colonial agriculture. Some doubts afterwards arose, whether the prices paid by the Government agent at Jaffnapatam were sufficiently high, to insure those advantages to the cultivator. This defect in the arrangement of that measure could be easily remedied for the future: but there was a

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lighter colour than it ought to be; and both may be found out by counting a certain number of leaves, of fixed sizes, and then weighing them. If the weight exceeds the usual rate, it is a sign that fraud has been committed.

more serious consequence immediately arising from the Government monopoly, that would admit of no remedy, unless the whole plan of it was altered. Government, by purchasing the tobacco in its raw state, turned out of the trade the merchants, brokers, and manufacturers, with all their capital, which was employed in making advances to the cultivator, manufacturing the tobacco, and preparing it for exportation. This capital was supposed to amount to about 250,000 rix-dollars; no inconsiderable sum for that small province. An opinion was entertained by those who favoured the Government monopoly, upon the broad system above described, that the merchants and middle men were hurtful to the trade, as taking away part of the profits which were due to the cultivators. Those who viewed the subject in a different light, wished that the monopoly on the part of the Ceylon Government should have been restricted to purchasing from the merchants in a manufactured state, and ready for exportation, the quantity of tobacco that was wanted, only, for the supply of Travancore; leaving perfectly free and unmolested the trade of that article for the Sumatra and Point-de-Galle investments.

Those who followed this opinion, contested the assertion, that the merchants or middle men were hurtful to the trade, exclusive of the impolicy of compelling a large capital to quit the usual channel of its employment, and the consequent waste of a considerable part of it, before it would find a new channel to

flow into: exclusive, likewise, of the great distress in which several families would be involved. The middle men, between the cultivators and the exporters, made advances to the former, which enabled them to cultivate more ground than they could have done with their capital alone, and relieved them from the expense and trouble of bringing their commodity to market. The want of those advances, and the inconvenience of not being able to dispose of the tobacco in their own fields as formerly, were forcibly felt by the cultivators, when they were obliged to travel many miles with their tobacco, to Jaffnapatam; there to dispose of it to the agent of Government, and receive payment after delivery.

Two other mischiefs seemed also to arise from the monopoly: one was, that the Raja, being certain of securing a fixed quantity of tobacco from Government, at an established period, sent vessels from Travancore to bring it to his own ports, and many of the Jaffna vessels were left unemployed. The second, and by far the most hurtful part of the new arrangement was, that the gold which used to flow into Jaffnapatam, both from Travancore and Sumatra, six or seven months previous to the exportation of tobacco, ceased to be seen there when Government was to receive the whole payment from Travancore; and when the Sumatra merchants could not purchase their supply from any body but Government, and that at the time of exportation. It has been already explained,

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that this gold, after circulating for a few months at Jaffnapatam, was again wanted, as an indispensable remittance in payment for rice and cloth imported from the Coromandel coast. This circumstance unfortunately escaped notice at that period; and its consequences were aggravated by the scarcity of grain that prevailed in the years 1812 and 1813. Government paid the cultivators in Ceylon paper currency, which, having no value out of the island, could not be employed as remittance. Under the pressure of the times, a supply of bills or gold for that purpose, to the extent which the province of Jaffnapatam might have required, could not have been spared, unless the Government of Travancore had been very punctual in effecting its payments in Porto-Novo pagodas, at the stipulated periods; but in this they failed.

It must be acknowledged, that the province suffered considerably by this combination of unfavourable circumstances: but Governor Brownrigg, whose vigilance and assiduity, to remedy that evil, cannot be sufficiently commended, immediately applied the remedy which was in his power: first, by an instant supply of bills, such as Government could at the time command; secondly, by removing that part of the monopoly which was in any way offensive, namely, by giving up every interference with the Sumatra and Point-de-Galle investments, and restricting it to purchase, ready prepared for exportation, the tobacco necessary to continue the Government contracts with Travancore.

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The preservation of this part of the monopoly was deemed indispensable, for opposing that of the Raja, and protecting the agricultural and commercial interests of Jaffnapatam; insuring, both to the cultivators and merchants, a fair and sufficient remuneration. Much benefit may certainly be derived from this system, if Government pursues it in a liberal way towards them. Proposals were frequently made to the Raja, that the Ceylon Government would leave the tobacco trade perfectly free, and even relieve it from high export duties, if he agreed to do the same in his territories; but it was not to be expected that he would consent to relinquish one of the principal resources of his government.

No. V.—COIR.

The husk of the cocoa-nut produces a coarse filament, which certain low classes of the people prepare and spin by hand, in which state it is called *coir*. It is supposed that, in the Dutch time, nearly 3,000,000 of pounds of this substance was actually manufactured in the districts of Colombo, Matura, and Point-de-Galle: in the former, however, not one-thirtieth part of the husk of the cocoa-nut was applied to that purpose, and, unfortunately, the natives have not at all turned their industry to it since the English have had possession of the country. A strong prejudice

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prevails against it, by its being accounted an occupation fit only for low casts. This is a source of great public interest, which has been hitherto totally neglected in that part of the country.

The Dutch Government had made coir an article of the Company's exclusive trade: it was collected by the officers of revenue at Colombo, Point-de-Galle, and Matura, who paid for it, to individuals, at the rate of four and a half fanams per bundle, of twenty-four pounds each. The Master-Attendant, or Port-Captain, at Colombo and Point-de-Galle, manufactured part of it into cables and cordage for the ships of the Company: some was sold to the owners and masters of ships of the island, and paid, on exportation, a duty of one rix-dollar upon 1000 lbs. of raw coir, and one and a half rix-dollar upon 1000 lbs. weight of cordage.

The Cape of Good Hope and Batavia received from Ceylon about 800,000 lbs. of cordage, manufactured under the inspection of the Master-Attendant of Point-de-Galle. 400,000 pounds more were made into bundles, salted with sea-water, and sent in its rough state for Batavia. Sea-water preserves coir from rotting.

The Port Captains of Point-de-Galle and Colombo were allowed to manufacture and sell, the former 500,000 and the latter 600,000 lbs. of coir, for their

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own benefit. An allowance of six stivers per bundle was granted to the persons who manufactured this commodity for the Company: and the duties levied upon the quantity sold and exported by individuals were granted as an emolument to the Governor at Colombo, and the chief public servant at Point-de Galle. Thus we again perceive another of those destructive monopolies erected, which tended only to the profit of Government and a few individuals, and to the total neglect of the general industry and prosperity of the country.

Since we have taken possession of Ceylon, we have pursued a more liberal system, by allowing the free manufacture and exportation of coir, and by levying no other duty than that of five per cent. *ad valorem;* valuing both the fine and coarse coir at the same price, in order to encourage the manufacture of the former, in preference to the latter. The fine coir will fetch in the Bengal market, where much is now exported, twice the price of that which is coarse.

The fineness of the filaments, and a clear yellow colour, are the qualities which impart great value to this commodity: the fineness of the filaments proves that they have been cleared from a pulpy substance, which, in their raw state, adheres to them, but gives them no strength. The cordage made of fine coir is, therefore, not only more pliable, smooth, and pleasant to the hand, but it is also considerably stronger.

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The fine yellow colour is a criterion by which it is judged, whether the husk of the cocoa-nut was steeped in clear running water, or in that which is stagnate and putrid, being rendered so by the process, where there is not a frequent change of it. The steeping of the husk is required to render it sufficiently soft, so as to clear the fibres from all heterogeneous substances; for which purpose it must be left in that state during several weeks. Where the water is stagnant, the coir becomes of a dirty grey colour, and the strength of it is materially injured. Some of the coir that has been lately manufactured at Point de Galle is the finest that can possibly be seen; and its cheapness renders it recommendable to all who wish to consult their interest, in the purchase of common cordage and cables; but I am informed, that, from its not possessing an equal degree of elasticity with cordage made of hemp, it is not so well adapted to be used for rigging.

No. VI.—COCOA-NUTS, COCOA-NUT OIL, AND COPPERAS.

THESE three productions of the same tree I shall treat of together. The copperas is the pulp of the cocoa-nut, after it has been cut in slices, and exposed to the sun for some time, until all the watery substance is evaporated, and only the oily left. The cocoa-nut, copperas, and the oil, are exported from Ceylon, chiefly to the Coromandel coast: it is from the west, south,

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and south-east coast, that this exportation takes place; for on the north and north-east coast the cocoa-nut tree is very scarce, in consequence of the long dry seasons prevailing in that quarter; the inhabitants of which are supplied, not only with all the productions of the cocoa-nut tree, including arack and coir, but also with coffee, pepper, and a variety of fruits, from the other side of the island.

When oil is extracted from copperas, it has a strong rancid smell*. Those who desire to have the oil perfectly clear, nearly as much so as water, and with no offensive smell, scrape the cocoa-nut when fresh from the tree, and wash the scrapings in water, which renders it of a milky white; and the water being exposed to the action of fire, they collect the oil, which soon swims upon the surface. This oil is perfectly pure; and if used immediately, it is very palatable, and may be employed for various culinary purposes†. At the expiration of several days, however, it acquires a strong scent.

* Copperas, it has already been stated, is the ripe pulp of the cocoa-nut, sliced and exposed to the sun until all the watery particles are evaporated: the oil is then pressed in a very awkward manner, in a clumsy mill, worked by bullocks. Some pressing-machines have been lately constructed, under the inspection of Mr. Hoblyn, and sent out by the agent of the island, from which great advantages are likely to be derived. To render them, however, of general utility, many ought to be made in the island, upon the same plan, but considerably smaller, so as to suit the purposes of proprietors of small gardens.

† Many of the native families make a little oil of this kind, which

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Perhaps it may not be impossible to submit this oil to some chemical operation that might prevent its becoming rancid. I will here state what I have often remarked during my residence in Ceylon, and which has been confirmed in my mind since my return to this country; namely, that the colony would derive infinite benefit by the employment of a good chemist; much more, indeed, than from a botanist or mineralogist. The late discoveries in Agricultural Chemistry, by ascertaining the soils peculiarly adapted to various kinds of cultivation, and by the use of different manures, would be highly beneficial to the island. Of this, the Ceylonese know nothing from theory, and have benefited but little from experience, for no trials of any kind have been made; and I am inclined now to believe, that many productions would succeed in Ceylon, if means were used to check the vegetation, by the application of particular mixtures for that purpose. But this is an experiment hitherto not thought of in the island.

There are many earths, strong vegetable acids, gums, and a variety of other mineral and vegetable substances, which have, perhaps, never been submitted

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which they use or sell; and as landed property in this island is very much divided into small parcels and little cocoa-nut gardens, this mode of extracting the oil is particularly adapted to the convenience of the native holders, and recommended by the simplicity of the process.

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to chemical decomposition; their properties and value remaining yet unknown, and lost to the colony. The advantages to be derived from botany are by no means so general, or of such magnitude, as those which may reasonably be expected from exertions in augmenting the cultivation of those plants which are of known use, and indigenous to the island; or by applying their fruits to the best purposes, rather than to attempt the introduction of new and uncertain agricultural pursuits. The grand staple commodities for the support of life, and for enlarging those exports which we know the island to be capable of producing in abundance, ought now to occupy the attention of all who have at heart the welfare of the colony.

It is in pursuit of this view, that, above all things, the promoting of a large export of cocoa-nut oil to the English markets is to be recommended. More may be done for Ceylon by that means, than by almost any other that can be devised. By the opening of a great market for that commodity, Ceylon may be made rich beyond our present expectations. The quantity of arack now manufactured would most likely diminish, the trees being let to produce fruit for the manufacture of oil; and what remained of arack would obtain a higher price. Large tracts of land, now waste, particularly on the plains between Chilaw and Caredivo, round Audeparne, Putlam, and Onavelly, might be covered with cocoa-nut gardens. The Peninsula of Calpenteen, which forms the opposite side of the

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Gulph of Putlam, and was only eighteen or twenty years ago a barren unproductive soil, is now luxuriantly loaded with the finest plantations of that most valuable tree; which may, with all propriety, be styled the king of the plants that minister to the support and comfort of man in those regions.

I wish that the following information may be productive of some good to the island, by inducing persons concerned in commerce to venture upon the importation of cocoa-nut oil to this country, where it may be usefully applied in many manufactures of considerable importance. Besides the common use for burning in lamps, excellent soap and candles are made with it: it is also employed with advantage and considerable saving in the manufacture of cloth, instead of Gallipoli oil*; and it will now yield a considerable profit if sold in this country at only six shillings per gallon, which may be obtained in Ceylon, upon an average, at one rix-dollar and two fanams. A quantity, which was sent by the Ceylon Government, was some time ago sold here from five to six shillings per gallon.

The different purposes to which it could be applied were not ascertained at the time. Since then, it has risen in estimation, and consequently in value. I had

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* Some glass-blowers have stated to the author that they prefer it to any other oil or substance for burning, in consequence of its giving the most intense fire.

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turned the attention of the Colonial Government to this object some years ago; and hope that material advantage may shortly be derived from this very important branch of the Ceylon commerce.

This oil acquires consistency at seventy degrees of Fahrenheit's thermometer; and therefore will not be subjeet to leakage, except during the warmest part of the voyage. The export duties in Ceylon amount to only five per cent. on the prime cost. Of the other charges for bringing it into the London market, the speculating merchant will be the best judge.

No. VII.—WOOD, PLANKS, AND TIMBER.

Under the head Wood, are comprehended a variety of the finest and richest kinds for cabinet-making. The scarcest and dearest of them is the *calamander*, of a hard and close grain, beautifully veined with different shades of brown and black. The *homander* greatly resembles it; but the veins are not so fine, and, in many instances, are of too light a colour.

The *ream* wood has also very beautiful veins of the same colours, but smaller, and more regularly striped: the grain of this wood is softer and coarser than the other two. The ebony and satin-wood are too well known to require to be here described.

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The jack-wood very much resembles mahogany, and is used for the same purposes.

Iron wood is not adapted to be wrought into household furniture, but is very hard and heavy; it may be employed, instead of lignum-vitæ, for making blocks. There is a great variety of other woods, that are employed in the construction of carriages, and other works where strength and elasticity are required.

Under the head Planks and Timber, are comprehended various kinds of them useful in the construction of houses, ship-building, making of casks, &c. &c. I refer the reader to the Tariff of Goods for Exportation, for their denomination.

Our recent possession of the Candian territory is likely to open an inexhaustible source of wealth; and by depriving the forests of their present riches, we shall leave the soil in a state to receive seeds of wealth of a different description; while the atmosphere will be cleared of those detrimental vapours, arising from vegetable putrefaction, which have hitherto occasioned the most destructive fevers in that woody country. The Head-men in our old districts have always been exceedingly jealous of the cutting of wood and timber; and it appears that both the Dutch Government and our own, upon our first taking possession of the country, countenanced that idea, by imposing the highest duties,

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both on cutting, and on the exporting of them. This jealousy in Government has, I believe, been grounded on the fear of young trees being cut, before they attain to a proper growth. The duties paid to Government on the cutting of the trees, amounts to twenty-five per cent. of their value. The trees must previously be examined, by officers of Government, who are generally the Head-men of the districts: after cutting, the timber must be again inspected and valued, and the Government share paid. The duties of exportation, payable on each kind of wood, will be ascertained by the perusal of the annexed regulation and tariffs. They are considerably reduced from what they were formerly, with a view to encourage that branch of exportation. Those that were charged with fifty per cent. pay now but twenty; those that were rated at twenty-five, pay now ten.

It may not be good policy, however, to give a very great encouragement to the cutting of jack-trees, as their fruit is, in the season, one of the chief articles of food in the west and south parts of the island. But the greatest advantages may be derived from the large forests of *morottoo, almanille, Hindoo,* and some *teak,* which may be all employed in ship building. Ceylon produces excellent materials for masts and yards of large ships. If King's docks be constructed at Trincomalé, the public would reap great benefit by employing the island wood for the building and

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repairing of men of war. The bringing into full use the great resources of that colony, in this respect, is an object of the first magnitude; particularly since such inexhaustible stores have been open to us, by the possession of the Candian territory.

No. VIII.—PALMYRA REAPERS AND RAFTERS

ARE timber made from the palmyra-trees, which cover, with their extensive plantations, the Peninsula of Jaffnapatam, and flourish in all the northern provinces of Ceylon. After the cocoa-nut tree, the palmyra is the richest plant in the east. Cordiner has given an accurate description of it, to which I refer the reader. I must, however, add here, that the toddy drawn from this tree, for immediate drinking, or out of which arack may be distilled, is different from that which is boiled and made into that kind of sugar denominated *jagery*, and which has already been described in speaking of the cocoa-nut tree. The juice from which arack may be distilled is properly called *toddy*, the other is named *paddeny*; and the difference is the same as between the toddy and *mirra* of the cocoa-nut tree. The arack from the palmyra is not superior to that of the cocoa-nut tree, as stated in Cordiner, but inferior, and hardly any of it is distilled. It is not at present an article of commerce, though it may probably become so hereafter. A palmyra-tree requires ten years before it bears fruit, but, as is asserted, will continue doing so for three hundred years. The

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value of the tree, when cut down, is from four to five rix-dollars; and the revenue derived from it, annually, may be reckoned, on an average, at something more than one rix-dollar. There is at present a duty of twenty-five per cent. *ad valorem*, agreeable to the tariff, charged upon the exportation of palmyra timber, which yields to Government an annual revenue of about 25,000 rix-dollars. This tree contributes, in so many ways, to feed the lower class of natives in Ceylon, and is so slow in its growth, that it would be a very unwise measure to encourage too much the cutting of it for exportation, by a reduction of the said duties; although it was at one time, unawares, recommended. Both the public revenue and the country would very likely incur a serious loss by any hasty measure of that sort. The fruit of this tree, when green, affords a pleasant beverage; and, when ripe, a nourishing and wholesome food. At times, the juice of it is pressed; it then hardens, and is preserved for a long time, and eaten by the natives in different ways. The shell and the fibres, after the juice is pressed out, form excellent fattening food for cattle; and if the fruit be put under ground for two or three months, it strikes strong roots, which are also good for the food of man. Indeed, many of the natives, and perhaps not without some reason, think the palmyra a richer tree than the cocoa-nut; and, by requiring much less moisture than the latter, it is better adapted to the climate of the northern districts of Ceylon, where, at times, no rain falls for six or eight months.

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Under the Dutch Government, the exportation of palmyra reapers and rafters, from Jaffnapatam, was, for a long time, entirely prohibited; except when the Commander and the Disave, or Collector of that district, granted a special permission, for which they exacted a certain douceur. The Government at Colombo, being informed that the advantages derived by the Civil servants at Jaffnapatam, from this arrangement, were too considerable to be left in their hands, resolved to permit the exportation of palmyras, subject to the payment of a duty to the Company; and, by an order of the 3d of January 1787, granted to the Civil servants at Jaffnapatam the sum of five hundred rix-dollars annually, from the produce of this tax, as a compensation for the emoluments of which the regulation imposing it had deprived them. When the Dutch territories in Ceylon came under our possession, the revenue derived to Government from this branch of trade was not one half of its present amount.

No. IX.—PEARLS.

So much has already been offered to the public upon the subject of pearls, and the fishing for them at Coudatchy or Aripo, that my entering into a diffuse repetition of what others have said would be superfluous. I refer the reader to a faithful account, which

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will be found in Cordiner's *Ceylon* *; and shall limit myself to the addition of a few remarks on the various speculations which this fishery affords.

Some merchants derive their emoluments from purchasing the oysters by wholesale, and selling them retail; others purchase the oysters, and take the pearls from them, selling the latter by wholesale or retail. Some purchase the pearls wholesale, by weight; and, after sorting them, resell immediately the small and bad ones at a reduced price; reserving those which are handsome, to be disposed of at a great advance. The very worst and smallest pearls are taken to China, to be burned into lime; which the rich Chinese use, instead of common lime, with the beetel-leaf and arreca-nut.

The great number of people (sometimes one hundred or one hundred and fifty thousand) assembling at the place of the fishery, with a view to speculation, occasions a great demand for small change. One of the safest adventures is that made by the Colombo and Jaffna merchants, who proceed to Coudatchy with large sums of the Ceylon copper coin, which they change, during the time of the fishery, for treasury notes, pagodas, Spanish dollars, or any other foreign gold or silver coin, at a profit of three or four per

* The perusal of that part of Mr. Cordiner's work is particularly recommended to those who wish to form a correct idea of that fishery, and who desire fully to appreciate the few remarks here inserted.

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cent. When the fishery ends, every body is as willing to be disencumbered of the heavy copper currency, as they were before anxious for small change: the same merchants then return the paper, gold, and silver; taking back the copper, with a new profit; and return with it to Colombo and Jaffnapatam; having gained seven or eight per cent. upon their capital in about two months.

The pearl fishery is, doubtless, one of the great resources of the Colonial Government; but it is one of a very uncertain nature. As there will be an opportunity of considering it in that light, when treating of the public revenues, I shall merely state, in this place, that, from some observations made in late years, it is proved that the pearl banks are often injured by the sand, which, in the storms of the monsoons, is at times thrown by the waves over these banks. The particular formation of the Gulf of Manar increases the violence of those storms, when they blow directly in from the south or north. At Manar, and particularly near Adam's Bridge, a strong wind always prevails; even when, in other parts of the coast, the atmosphere appears calm and tranquil.

The island of Ceylon does not at present derive all the advantages that it ought from the pearl fishery. The divers, who receive a fourth share of the whole number of oysters fished, are almost all persons from the opposite coast, who come to the fishery

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to accumulate a little fortune, and take it away. These divers are likewise employed, during another part of the year, in the fishery of *chanks*, round the coast of Ceylon. This is another source of revenue to the Colonial Government, in which the natives of Ceylon have not hitherto participated in the proportion in which they ought. I shall advert to both objects, when I inquire into the different branches of the public revenue. The great speculators in the pearl fishery are, mostly, either rich natives, from the opposite coast, or agents of mercantile houses at Madras.

Those who have contracted with Government for the whole fishery, have been generally natives of the continent of India; and the profits they have made, almost without risk, have been lost to Ceylon. I say without risk: for when the fishery has failed, the Ceylon Government has made a proportionate remission of part of the payment to the contractor, that he might not be a loser. This remission, from the nature of that fishery, the Colonial Government will and must always allow; notwithstanding an article is never omitted in the contract, by which it is agreed that it shall not be granted. But if, upon the fishery proving unsuccessful, Government were to refuse it, no person would come forward, at the next fishing, to purchase it. It is, indeed, much to be lamented, that, under these circumstances, some of the gentlemen in the colony have not been sufficiently

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venturous to enter into a partnership for the purpose of renting the fishery from Government. And should this not be likely to take place hereafter, it would, doubtless, be more to the advantage of the public revenue, and of the colony, that Government, instead of selling the whole fishery to one contractor, should sell every boat separately: at present, by disposing of them all to one contractor, it is subject to a great chance of losing a considerable profit, without that of making one, if the produce should be so trifling as to disappoint the general expectation.

No. X.—PRECIOUS STONES

ARE articles of exportation, which do not appear in any of the statements accompanying this work, or indeed in any public statement, except under the head "*Rents of the Grounds,*" where Government gives permission to the purchaser of those rents to dig for valuable stones at any time he thinks fit, during the year. This trade is entirely under the direction of the Moormen, an enterprising and industrious class of people, of which I have given an account in the Introduction. Occasionally, although but seldom, some of the Ceylonese purchase these rents; which have hitherto been sold for mere trifles; namely, a few hundred rix-dollars; although the produce of these grounds

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turns out at times to be of great value. We suppose that many parts of the country in the Candian territories are very rich in these fossils; but within our territories, a spot near Matura, in the bed of a river, and another at Sitawack, distant about thirty miles from Colombo, likewise in the bed of a river, are the richest: there is also one in the Pastum Corle, and another in the Saffregam Corle, on the borders between our new and old territories, which have, of late years, afforded some handsome specimens of precious stones. Although there have been a variety of opinions as to the degree of estimation in which these beautiful productions of the island ought to be held, there is no doubt that it furnishes, of certain jewels, specimens as handsome, and in as great variety, as are to be seen from any other part of the world. I regret that I am not sufficiently acquainted with mineralogy to give the reader a scientific description and classification of them; but he may depend, at least, on the veracity of what shall be here stated.

The stones that are held most valuable in Ceylon are: 1st, The *Oriental sapphire*, which is found of all varieties and shades of colour, either blue, yellow, or red; sometimes entirely without colour; now and then, but very seldom, having a mixture of two colours; and still more seldom with the three; one only of the latter sort having been, for a long time, found in the island. It was dug at Sitawack, in the year 1799, on the frontier of the Candian

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territory, and taken to the King. This oriental sapphire is frequently found opaque, or semi-opaque; and sometimes, if cut and polished in a spherical or convex form, will present, when exposed to a strong light, the appearance of a beautiful star with six rays. This stone, in its great variety of shades, is seldom found of perfect brilliancy, and without flaws: it is, therefore, when obtained in that state of perfection, estimated at a high price; and it requires much time, labour, and expense, to collect specimens of all the gradations of shades in the three colours above mentioned. When this stone is of a perfect yellow, it is called the *Oriental topaz.* It varies, from a pale straw, to the deepest gold tinge. Sometimes, but seldom, it is of a fine salmon-colour, which is the most valuable. The red sapphire is called the *Oriental ruby,* and is much superior in hardness, brilliancy, and beauty of colour, to that of Pegu: in its shades, it passes from the palest rose to the deepest crimson. When found with a mixed tinge of red and blue, it is then the *real Oriental amethyst,* not to be confounded with what is commonly called so; but that stone is so scarce, that I have not seen more than two that could be called good specimens of the kind. Sometimes specimens are seen of yellow and blue: the handsome ones are scarce. When of an unmixed blue, we have the *Oriental blue sapphire,* which is found, in Ceylon, of an infinite gradation of shades. The specific gravity of all these stones is about four; and their crystallization an hexagonal pyramid.

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The Ceylon cat's-eye is the finest known of that kind; and those found near Matura surpass any other of that island, in the brilliancy of their rays, and the beauty of their deep green colour. When perfect, they are valued there at a very high price.

Tourmalines are found in Ceylon of almost any tinge, from the palest green to the deepest; some of different shades of yellow, others brown, mixed either with green, yellow, or a reddish hue: but I have not found in Ceylon the blue and the perfect red tourmalines, although I have been in the habit of seeing numbers of these productions every day for sixteen years, and taken pleasure in examining them.

The chrysoberyl is found, but seldom, in Ceylon. The beryl is also very scarce; but, when found, has greater brilliancy, and a finer colour, than that which is brought there from the continent of India, and sold under the appellation of *aqua-marina*.

The amethyst of Ceylon, if good specimens of it be compared with those of Brazil, will show so much more life and brilliancy of colour, that the latter will appear dead, and of a smoky tinge. The Ceylon amethyst has this distinguishing character, that it does not lose, as other amethysts do, its fire and gaiety when viewed by candle-light. Those that are perfect, however, are very scarce, even in that island; and it is owing to so many defective and bad specimens of this,

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as well as of all Ceylon stones, having been brought to this country, that those productions have not been hitherto placed in that state of pre-eminence to which they are entitled.

Ceylon produces the finest jet and crystal, of different brown and yellow tinges. The white is very common.

There are also two distinct kinds of what the natives call cinnamon-stones; but I apprehend one is in reality a different stone altogether. The common cinnamon-stone is of a darker hue, and is generally found in large masses, imbedded in rocks; the other is found only in small pebbles, generally in swampy soils: it is paler than the former, with a deeper tinge of yellow, and a much greater brilliancy and transparency of colour. A gentleman, whose opinion stands very high in mineralogy, both in this and the neighbouring kingdom, thinks, upon inspection, that the finer kind is a coloured *gargoon*. Of this latter stone, perfectly colourless, great numbers are found in the district of Matura, and are known in Ceylon by the name of Matura diamonds. The natives, those in particular who cut and polish stones, are of opinion that this is a colourless tourmaline. I shall, however, leave the question to be decided by more expert judges.

What the Ceylonese call the *rubal* is a garnet. Much of this stone is sold in Ceylon which has been imported

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from the continent of India. There are but few found in Ceylon, and those are chiefly from the Candian territory: they are, however, superior to others in the beauty of their colour, being of a more vivid red.

The moon-stone, a species of opal, is found in the Candian territory, near the borders of the province of Trincomalé: it is a soft, light stone, perfectly white, with a yellowish or pale red tinge, and fine water.

No duties are charged on the exportation of all these productions from the colony. The causes of their exemption will be stated in a subsequent part of the work.

No. XI.—RICE, OTHER GRAIN, AND ROOTS.

The production and abundance of the first article of food must naturally command, in all countries, and at all times, the most anxious care of princes and legislators: and when we remark, that in the sole person of the Governor of Ceylon are centred at once both the executive and legislative power, we must be sensible of the great responsibility that is imposed upon him, and the serious consequences that may be derived to the colony from his will and pleasure. The commercial and agricultural interests of Ceylon are now such, as to depend almost entirely upon the encouragement which Government may afford to the cultivation of rice. I have already stated, when I treated

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of the general balance of trade, that the amount in value of the rice imported, exceeded always the half of the value of all the goods exported, and sometimes surpassed the whole of them. Seldom, I believe, has any country remained for a long time so unfavourably circumstanced; and it cannot be denied, that, in this instance, it will demand a system of wise and steady measures to improve the condition of the island. The acquisition of the Candian country, and a free intercourse between the natives of the old and the new territory, will be of infinite advantage to both parties; but more so to the former, in this particular; for we know that the interior of the island produces already more rice than the natives of it can consume, and that it is capable of producing much more; but a very large importation by sea is still demanded.

I have lately read an opinion, that, in Ceylon, rice is not the staff of life. I do not know what precise meaning to attach to this expression; but I am confident that, without rice, the population of that country could not exist for two months. The high price of this grain is a matter of far greater distress in Ceylon, and all India, than the high price of wheat in England. It is oftener the case, that the greatest distress, and most serious evils, originate, not so much from the actual want of food, as from the inability in the lower class of people to purchase it. In every country, the price of labour adjusts itself to the expenses of a comfortable maintenance of the labourer, more or less so, accord-

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ing to the rising, stationary, or declining state of that country. But, whatever their condition may be, the maintenance of labourers in England, and indeed in Europe, consists not only of food, but also of many other comforts; as, for instance, good clothing, fire, a cottage, a bed, some furniture, &c. &c. When grain becomes dear in these countries, the labourer finds a temporary resource, either by parting with some of those comforts, or by restricting his expenses in the purchase of them, in order to pay for the increased price of food. In India, where the price of labour is equal to little more than the expense of food (for the Indian labourer has hardly a place of shelter, is at no expense for fire or bed-furniture, and very little indeed for clothing), when the price of grain exceeds the common rate, the labourer finds himself totally lost: he has no fund from which he can derive any assistance that may enable him to pay the advance in this necessary article of life.

There is, in my opinion, another circumstance, which renders a dearth much sooner felt among the lower classes in India, than in a country where the different ranks of people feed upon the same kind of bread.

In India, rice is infinitely diversified; and the difference of price between the different kinds is indeed considerable. I shall have occasion hereafter to give an

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account of some varieties of that grain. Here it is only necessary to point out the difference in their price; which amounts, in many instances, to forty and fifty per cent.

When there is not that great disparity of price in the chief article of man's existence, if it becomes dearer, it does so, more or less, by gradation; and all classes feel the same gradation in the rising of its value, except that the poor must naturally be more distressed than the rich, in paying the advance occasioned by the scarcity. In Ceylon, and in all India, the distress from the smallest approach to scarcity falls with accumulated weight upon the lower class: for those who are immediately above them, not being able to bear the increase in the price of the rice which they were accustomed to feed upon, begin to use that of an inferior kind, which, by this increased demand, becomes dearer and more scarce than it ought to be. Dearths and famines are frequent where rice is the chief article of food, the cultivation of it depending entirely upon a most abundant supply of rain, which occasionally fails at the expected season, in warm climates: but I am confident that the circumstances above noted aggravate the evil, and are the cause of so many persons perishing, long before a real and general want of food is experienced. From these reflections, we are led to a conclusion, that it is, in every way, desirable that the labouring class should be accustomed to use the best food, and that the price

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of labour should accommodate itself to what is required to maintain that class, not only in the necessaries of life, but also in a great degree of comfort.

In Ceylon, where the cultivation of grain is so much below what is wanted for the support of its inhabitants, the owners and cultivators of rice ought to be protected, by an import duty, from occasional very low prices in the rice imported from the Coromandel coast. In countries where the labour employed in the cultivation of the soil is paid in money, every encouragement that is given to the farmer, by such measures as tend to increase the price of food, is objected to by some political economists, because it makes labour dearer; and therefore, at the same time that it gives a premium to the farmer by the advanced price of the produce of his land, it takes away from him in the means of cultivating it, by making him pay dearer for labour, which damps agricultural pursuits; and, consequently no benefit is derived from the measure. But in Ceylon, land is generally cultivated under a particular agreement between the landlord and the labourer, which makes their interest go together. Lands are appointed to the labourers to cultivate, and the latter are paid by a certain share of the produce at the time of harvest: sometimes, two-thirds, one-half, one-third, or one-fourth, is granted to them, according to the fertility of the soil, or to the pain and labour that it requires to make it fruitful. From this, it is clear that a duty upon the importation of rice, and other

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grain, will not augment the price of that labour which is generally employed in the cultivation of grain upon the island; or rather, if it increase the money price of labour employed on land, it does it so as neither to check the cultivation of it, nor the demand for labour; but it will, on the contrary, bring more labourers to seek for employment in that branch of national industry. The labouring class in general would be equally benefited from this measure, if, as it is likely, the common price of labour should accommodate itself to that of food, which would, in plentiful years, be kept a little higher than it could be without the duty; but the augmentation of price, in times of scanty crops, would also, in some degree, be remedied by removing the duty.

The price of grain would then be more steady: and for that reason, it is presumed, the price of labour would much sooner adapt itself to that steady rate of the price of food, than it can now, when the latter is so changeable. Abbé Raynal was mistaken, when he stated, that in Ceylon the cultivators want land. The condition of that island is very different: there is more land than the inhabitants can put into cultivation: neither, on the other hand, is the population scanty; at least, not so in those districts which are inhabited by the Ceylonese. It is only in the north and north-east that part of the country is deserted. But where there is both population and land, the capital is wanting to put labour into action. This is the chief cause of the

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depressed state in which the colony has been, and still continues to be. For want of capital, much of the land and labour remain unproductive. Stimulation is therefore necessary, to induce the natives to cultivate and to accumulate the capital that is so much wanted: indeed, a competent and certain profit must be insured to the employment of it. To this the aid of Government is required, by the imposition of a protecting duty.

Poverty prevails, I believe, in Ceylon more than in many other countries, because there are so very few manufactures carried on in it. These give a greater employment to labourers of every description, and, consequently, a more extensive support to the industrious poor than the cultivation of the soil. Manufactures give work to the aged and to children, to women as well as men, which agriculture does not in the same degree. It was in some measure owing to this want of demand for labour, that the price of it did not augment, in the smallest degree, during the scarcity and high prices of food in the years 1812 and 13. It may be also observed, that Dr. Smith's opinions have in this instance, as in many others, proved perfectly correct, and were confirmed by fact; namely, that in times of scarcity, and high prices of food, the demand for employment is so much increased, and the means of paying for labour so much diminished, that, instead of its price rising in proportion to that of food, it will, at times, rather suffer some depression. If the poor-

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rates in England cause any public good, it is by their acting so as to keep up the price of labour, when food grows very dear and scarce.

During that long period of public calamity in Ceylon, nothing but the timely foresight, steady conduct, and great exertions, on the part of the Colonial Government, could have preserved the population from positive famine. The aid which was afforded was not by forcibly attempting, by undue interference, to keep down the price of grain, and by that means injuring the interests of the merchants,—nor by selling rice imported by Government at a reduced price in the great markets,—but by giving assistance, in remittances, to the importing merchant; by protecting him in his interests and fair profits; and by allowing the merchants, who were in possession of a supply of grain, to consult their best interests, in advancing the price of it as the scarcity was approaching; which made the population turn gradually, and at an early period, to economize their food, to mix it with inferior sorts, to rear, in time, roots or other productions, which might, in some degree, administer to the support of life. It would be injustice not to bestow that praise which is due to the unremitting exertions, wisdom, and benevolence, manifested, in such times of great difficulty, by the distinguished character* who held the reins of government;—a trying time to him

* Lieutenant-General Sir Robert Brownrigg.

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who had just then entered on his administration !—But philanthropy and disinterestedness are virtues which entitle persons in humbler stations of life to praise and commendation; and I shall not be blamed for here recording the generous forbearance of the Colombo merchants who were at that time in possession of any considerable quantity of grain, and with whose conduct I had great and special opportunities to be acquainted in those urgent times. The Burghers, especially, were remarkable for their moderation, by not availing themselves of all the advantages which they might have taken of the circumstances; and I must, in particular, mention the respectable name of Mr. Tonnon, who, upon the approach of scarcity, was in possession of a large supply of rice, while the port of Colombo was shut to importation by the south-west monsoon, and while the stores of almost every other merchant were exhausted; so that he had, in fact, the command of the market. I am confident, the enhanced profits that he might have then derived, and which he forbore to seize upon, would have been of material consequence to him.

. . . .

I have already stated several local circumstances, deserving the consideration of the reader, who wishes to form a correct idea of the state of the population, and of the agricultural interests of this colony. There is one more distinguishing feature, which will convince us that, in a rice country, the interference and benevo-

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lent aid of the supreme power may be more required for its prosperity than in a wheat country. This is in consequence of the material difference in the cultivation of one grain from the other. In the rearing of wheat, the exertions of each particular farmer may alone suffice, with the assistance of good seasons, to ensure success: he may, therefore, be safely left alone, to take care of his own concerns. In the cultivation of rice, the forming and keeping in good repair the tanks required for the irrigation of all the fields in their vicinity, are indispensable; yet it is a work that one or a few cultivators will not, and cannot, accomplish: they will not work for the benefit of the whole village: but many among them, of the most indolent, will like to have the tanks embanked and repaired by others, and derive an advantage from it, without contributing to it themselves, either by labour or money. Under this consideration, an immediate interference of power may not only be beneficial, but actually indispensable.

Other people, besides the land-owners or occupants, are immediately interested in the fruitfulness of the rice-fields, and, indeed, in the success of every kind of husbandry. The use of coin and currency is now general, both in the new and in the old territory; yet, either from want of capital, or from peculiar attachment to old-established customs, barter is very much resorted to in many transactions between the natives,

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and all sorts of agreements, when the intervention of a circulating medium is avoided.

The owners or occupants of fields and lands in Ceylon give them over to labourers, upon the following conditions; namely: If the soil be productive, one-half of the produce must be delivered to the landlord or occupant; if it be poor, then only one-fourth, one-fifth, or less. Previous, however, to this partition being made, the Government share is deducted, whether it be one-half, one-fourth, or one-tenth: so that if the occupant and labourer agree to divide the produce in equal shares upon a field that pays one-half to Government, the labourer will receive only one-fourth. Secondly must be deducted, the quantity of seed which has been employed, and one-half more, as a profit to the owner of that seed. The rice-fields are usually measured by *amonams*: an *amonam*, in this sense, means land sufficient to the sowing of one *amonam* of paddy, making about 176 lbs. of rice, when cleaned. Sometimes the seed belongs to the landlord or occupant; at other times, to the labourer; and occasionally (although not so frequently) to other people, who make a certain emolument of fifty per cent., by lending the seed. The cattle employed in working the soil belong, sometimes, to the owner, and sometimes to the labourer; and there are particular agreements made between them. In cutting, cleaning, and collecting the rice, additional workmen are, at times, employed: when that happens, they are paid with

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some of the rice which is gathered; and this portion also is deducted, before the whole is divided between the occupant and the labourers. Sometimes, a wealthy or powerful Head-man of a village will collect a number of labourers, either to work all his fields, or to collect the produce in a few days. In return for this service, he gives them protection, and some assistance, when they stand in need of it: he also feeds them during the time they are employed by him. If rice be used soon after it is gathered, (namely, within one or two months,) it is by no means a wholesome food; and some of the rich natives speculate, by giving old paddy in exchange for the new, with a profit. The labourers, in particular, are so poor, that, in many instances, they cannot afford to wait for the grain being sufficiently seasoned*.

Very few persons, probably, are acquainted with all

* There are in Ceylon several kinds of roots; as yams, sweet potatoes, and others, in great variety: but, if used constantly, they subject people to ill health, and lay the foundation of dangerous complaints in the bowels. The names of these roots are, the *cocconalle*, the *well-halle*, *enguralle*, *dehehalle*, *candelle*, *jambovalle*, *gahalle*, *junalle*, *javahalle*, *rattelle*, *kedaharan*, and *caccottovalle*, which are put under ground in the month of May, and taken up at the latter end of December. The *abbehevelle* is a tree very like the Bamboo plant, the whole stock of which is used as a yam. The following roots, which are occasionally used by the poorest people as food, grow wild in the forests; namely, the *erettelle*, *pattewelle*, *goonelle*, *tambelle*, and *walkedarran*. The root last mentioned grows in water.

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the different kinds of rice that grow in India. There is, in this produce of the soil, nearly as much variety as in the wine produced in wine countries. But as the kinds of rice generally in use are not so numerous, the various other kinds which the country actually produces are but very little known. Ceylon has several kinds of rice peculiar to its own soil, and wants others that are cultivated on the continent of India. In general, the rice of Ceylon is not inferior to any; although the natives take little pains in cleaning it from a red pellicle which covers the grain, and lies between that and the outer husk. It is more nourishing than almost any rice in India, and not so heating as some kinds that grow on the continent. The Ceylonese, when they cannot obtain rice of their own growth, prefer that of the Coromandel coast; and complain, if they are under the necessity of feeding for a considerable time upon the *Mooghy* rice, which is imported to Ceylon from Bengal. I shall here give a short account of the principal kinds of rice which are cultivated in the provinces inhabited by the Ceylonese, where the country is exposed to two monsoons, or rainy seasons, in the year.

The approach of those seasons, namely, the great monsoon, which prevails in May, June, and July, and the little monsoon, in October and November, are the times adapted, in general, to the sowing of paddy. Some also is placed on the ground at the termination of one monsoon: it remains upon it during the second monsoon, and is cut after it.

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The Ceylonese have three harvests in the year; which are denominated, the great, the middling, and the little *mussan*, or harvest.

The great harvest consists of the rice or paddy, called *mahavy*: it is sown in July or August; it flowers in December, and is cut in February*. The middling harvest consists of different kinds; as the *deveraddy*, *mahadiky*, *davahalla*, *ahascareal*, *collonetty*, *morongavy*, *callodahanahalla*, *deveredilly*, *mahacahatamba*, *bala-cahatamba*, *mahasoodery*, and *balasoodery*. Some of these plants do not require so constant a supply of water as others. They are put under ground in the month of September, and the harvest is gathered in January. The little harvest, likewise, has a considerable variety, and will produce some of the kinds which are sown for the preceding harvest. The *mahadiky* and *mahacahatamba* are put under ground in March; the *mahadellewa*, *dahanahalla*, and *ahascareal*, in April; the *deveradilly* and *eenetty* in May: they flower in August and September, and are all cut in October.

There are also other kinds of paddy, which are sown upon high ground, (all other requiring low and swampy soil). These are, the *moodekerealle*, *kerealle*, *eurevy*, *calloocopettevy*, and *pollegal*: some of these are

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* This is a fine large rice, of great consistency and nourishment: it is the best, and more wholesome than any other for constant food, and that which is most cultivated and used by the Ceylonese.

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put under ground in May, June, or July, and are all cut in October.

The various sorts of rice which are brought to Ceylon from different parts of the Malabar and Coromandel coasts, or from Bengal, differ both in appearance and quality from each other, as they do from that which grows in Ceylon: there is great difference in the weight and consistency, and in the liability to be injured by exposure to the air, or by insects, which cause such destruction to that grain as to be a matter of the greatest importance both to the merchants and to Government, in the supply which it is under the necessity to keep in store, for the maintenance of the troops. It may, therefore, be of service both to merchants and to Government, to be acquainted with the result of some accurate inquiries upon the causes which influence this wastage, and upon a just way of calculating it. The reader will, on that account, excuse the introduction here of an Extract from the Report of a Board (of which the author was a member) instituted by Governor Maitland, for the purpose of thoroughly investigating this interesting subject, with a view to ascertain the proper and just wastage that should be allowed to commissaries of provisions, or public storekeepers, in Ceylon.

While the island was under the East-India Company, the wastage on rice had been subject to the regulations of the Grain Department in force at the Presidency of Fort St. George, and was under the order of the Military Board. These regulations were

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continued, during Mr. North's government, with some material modification, as is pointed out in the following extract. Upon the arrival of General Maitland, the wastage on grain was fixed at two per cent. upon the issues; but, in some instances, the actual wastage having exceeded this average, a Board of Inquiry was instituted, from the proceedings of which the following Extract is inserted:

"With respect to the principles which led to the "several rates of wastage which are here detailed, "it arose from the regulations relative to the grain "department of the East-India Company, as those "regulations were in force on this island; and it "appears that the Military Board acted under them, "with respect to the controul placed by Government in their hands over the issues of grain and "provisions.

"Article XXIII. page 110, of the Madras Regula-"tions, says, As it is found, by experience, that grain "in store is not liable to a greater wastage than four "per cent. per annum, no charge exceeding this rate "will be allowed under that head; but although the "storekeepers will be exonerated, on the audit of "their accounts of quantities with regard to wastage, "if the deficiency does not exceed the rate above spe-"cified, yet it is not to be understood as fixed allow-"ance. On the contrary, when the wastage is less "than four per cent., the Company are at all times to "have the profit.

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"It is to be observed, however, that the Military "Board has allowed the wastage to be calculated "on the issues universally, while the regulation above "cited expressly calculates it on the receipts, according "to the length of time the rice remains in the store: "and the reason for doing so, appears to have been, "that the wastage charged by Major Blair, Captain "Macpherson, and Mr. Bertolacci, were considerably "under the allowance granted by the said regula-"tions *.

"The Board now proceeds to the second point "directed to be inquired into by his Excellency's "letter; viz. To cause every possible examination to "be made, either by actual measurement, or such "other mode as may appear best to the Board, to "ascertain the wastage that has taken place, since "the arrival of his Excellency, on the article of rice, "beyond the two per cent. allowed upon the issues; "and to state the reasons of such wastage, and the "opinion of the Board on the subject. The Board, "however, finds, upon inquiry, that no information, "strictly correct, can be obtained upon this head, "owing to the following circumstances:

"It has been the practice, hitherto, to receive rice "of every description into stores by weight; while it

* These gentlemen succeeded each other in the charge of the public stores, from the year 1799 to 1804.

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" was entered, on the face of the returns, in measure-
" ment, at the fixed rate of 9,256½ pounds per *garce*,
" of 200 *parrahs*; and this rice has afterwards been
" issued to the troops also by measurement.

" This fixed rate, however, is in many instances
" incorrect; some rice being heavier than other, in
" proportion to its bulk. Mooghy, when very new,
" has at times weighed something more than 9,256½
" pounds per *garce*. Chittigam, Carra, and several
" other species of it, will weigh much less; and often
" 164 neat weight will give seventy-five measures in-
" stead of seventy-two, which is the general average
" of Mooghy.

" As, therefore, it appears that heretofore no pre-
" caution has been taken in ascertaining the actual
" proportion between the weight and measurement of
" different cargoes of rice which were received into the
" Government stores, the Board is apprehensive that
" it would be next to impossibility to distinguish now,
" from the deficiencies which have taken place, what
" part of them forms the real wastage arising from
" the effects of time and worms, and what was origi-
" nally a difference between weight and measurement,
" and consequently an erroneous entry in the returns
" of the storekeepers.

" The Board now proceeds to the third and last
" point directed to be inquired into by the letter of
" his Excellency; viz.

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"After duly considering the whole of this important "subject, to report, with regard to the plan which "ought to be adopted for the future management of "His Majesty's stores, on the article of rice in this "island, as connected with the allowance to be made "to the garrison storekeepers for wastage, and to "recommend such per-centage on this head, as, while "it secures the individuals from loss, will not be "attended with any unnecessary or unavoidable expen- "diture of His Majesty's public stores in this island;

"It seems, from a review of the whole of the pre- "ceding investigation, that it is a matter of much "nicety to fix the wastage on rice, so as to meet "the wishes of his Excellency;—notwithstanding the "documents before the Board are upon many points "quite conclusive; and on no one more so, than that "any per-centage on issues is a false way of ascertain- "ing wastage on rice.

"If the issues be trifling in comparison with the "quantity of rice in store, there is a great injustice "to the storekeeper, if the wastage is calculated by "a per-centage on such issues. On the other hand, "if the issues are great and rapid, Government must "be a loser by such a mode of settling the wastage: "for instance, supposing 1000 bags of rice are put "into store the first day of January, and the whole "issued in a month afterwards, the storekeeper charges "at the rate of two per cent. on such issues for one "month's wastage, which is twenty-four per cent. per

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"annum; and though at the same time he may have "other rice remaining in store, in which, not having "issues, he is exposed to wastage without allowance, "yet if during a year he issues the receipts of a year, "Government will generally pay a greater per centage "for wastage than allowed by the Company's regula-"tions, which, at the greatest extent, is four per cent. "per annum. On the other hand, if the rice remain "a very long time in store (as it does at Colombo, "three or four years), two per cent. on the issue of a "year can never represent the wastage that takes place "in a quantity of rice equal to the issue of four years, "and is, in fact, not much more than a wastage of one "half per cent. per annum: besides, the issues of the "first year may be trifling, and the material issues "not take place till towards the close of the account; "which will operate against the storekeeper most "fatally.

"As wastage arises from the operation of time on "the rice, a per-centage according to the length of "time the rice is exposed to waste must be the only "true way of indemnifying.

"The Board have now to give their opinion as to "the rate to be fixed as the future wastage; and "they recommend that the following rule should be "adopted:—

"In the first place, all rice to be weighed and "measured, instead of being only weighed (as is at

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"present the practice), and entered on the return "according to the actual proportion between the "real weight and the measurement, and not according to the fixed rate which has hitherto been done, "and which is not a correct method. Also, when a "large quantity is issued by weight from the store, a "measurement must take place, as well as weighing, "and the quantity be struck off accordingly.

"Secondly, the wastage to be allowed as follows; "viz. Upon Mooghy, one per cent. upon all rice "that shall have been in store for a period of three "months, or for any lesser period. [This allowance is given upon rice that has been in store for a "lesser period than three months, owing to the loss "that is always sustained in lodging rice in store and "delivering it out.]

"One and a half per cent. upon rice that shall have "been in store more than three months, and not "more than six months.

"Two per cent. on rice that shall remain in store "more than six months, and not exceeding nine.

"Two and a half per cent. on rice that shall have "been in store more than nine months, and not more "than twelve months; and so on, adding one half "per cent. every three months.

"The above rates relate solely to Mooghy rice and

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"coast of Malabar. Upon Raree, Chittigong, Pachery, "Cochin, coast of Coromandel, and Chingalese rice, "being of a grain more tender and more liable to the "destruction arising from worms, the Board recommends, for the first three months, the same wastage "as upon Mooghy; but for all times above three months "the rate should be one half higher than is allowed "upon Mooghy, namely, three-fourths per cent. for "every three months."

It is remarked, that the heat produced by rice, when heaped in large piles, will not allow insects living inside of it; consequently, the greatest wastage always takes place on the outward surface. From this it is justly concluded, and experience proves it, to be most adviseable to keep rice in spacious rooms, and, as much as possible, in large piles, so as to present the smallest possible surface in proportion to the quantity of grain contained in them. To have it in small piles, either in bags, or loose, is ruinous, by the wastage, which becomes a matter of very serious importance.

Besides paddy, Ceylon produces several kinds of inferior grain, which the natives occasionally feed upon: these are, the *nacheny* and *bahaleturecan*, which are sown in high grounds and valleys in October, and gathered in January; *mouttes*, sown in December, and cut in February; *munghetto*, sown in May, and taken up in July; the *cavalleringho* and *badaheringo*, placed under ground in May and June, mixed with the kinds of rice that I have mentioned growing upon

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elevated soils, and are cut with them in the month of October following. All these inferior sorts of grain flourish in valleys and high grounds. The reader will be surprised, that a country which can produce such a variety of crops, and where the hand of Nature is so liberal and bountiful, should ever feel distress for want or scarcity of food. It must certainly be remarked, that, notwithstanding this surprising variety of productions, rice is the chief support of life; and all the others, grain or roots, are but a wretched substitute. The maize, the culture of which is just now beginning to be enlarged, is worth them all put together, in nourishment and wholesomeness of food, as well as in richness of production. But we must nevertheless blame the natives of Ceylon for their indolence and want of exertion; as nowhere can the insufficiency of the gifts of the soil towards the support and comfort of the people, unassisted by the powerful and productive aid of their industry, be more forcibly proved.

No. XII.—CLOTH.

After rice, cotton cloth is the greatest object of importation at Ceylon: and upon examination of the sums paid annually for this article, and of the value of all our exports, we find the former to bear the proportion of five-twelfths to the latter. Yet, with proper industry on the part of the natives, and wise measures on that of Government, nearly the whole of this heavy loss to the island may be saved; for the Ceylon soil

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can produce the finest cotton. I have seen it in the highest perfection, both of the Bourbon and Brazil sort; and the Nankeen better than any other. It grows luxuriantly in different soils, with little care being bestowed upon it, after it is well planted. Some is now cultivated at Batticalo and Chilaw, but more at Hambangtotte, whence it is taken to several villages of *challias* or cinnamon-peelers, in the Galle province; but particularly to the vicinity of Ambelamgodde, where it is manufactured by them into cloth. At Batticalaw, Manar, Chilaw, and Putlam, some white strong cloth, of different degrees of fineness, is manufactured, remarkably well adapted for the dress of the natives, and of soldiers, in that warm climate. At Jaffnapatam, a great variety of coloured cloths are manufactured for the dress of the natives, by whom they are much esteemed; but the cotton with which this cloth is made is for the most part imported. On the west, south, and south-east coast of Ceylon, the cotton-plant gives the finest pods, four months after the seed is put under ground; and will continue in a good healthy state, yielding cotton for four years; after which time the plantation must be renewed. But the indolence and ignorance of the Ceylonese make them rear this plant, whenever they do, without preparing proper beds for it, or even breaking the ground through which the roots must spread; and it is indeed surprising how it flourishes, with such a total neglect of that assistance which is requisite from the hand of the husbandman. In that part of the country where it has a quicker growth, in consequence of

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frequent rains, the colour of the white cotton is occasionally injured by them, when the pods are ripe and burst. The nankeen-coloured cotton, however, does not suffer from that circumstance. The cultivation of this plant, in every way so valuable to Ceylon, deserves the attention of the Colonial Government, and of every Civil servant of that establishment who is a well-wisher to its prosperity. The natives, however, are still so much impressed with the opinion, that everything which Europeans attempt to direct them in, is always intended for their own immediate profit, and not for the good of the people, that, upon the occasion of my taking some pains to spread the cotton seeds amongst the villages in the vicinity of Colombo, and at my calling frequently to shew them the manner of planting them, and examine its growth, several of the natives inquired, whether, when the cotton should be gathered, it was not to be taken for my emolument. Public spirit and disinterestedness are not the failing of their Head-men; and it is incumbent upon us to give them strong and frequent examples of those virtues, to make them believe in their existence. If the cultivation of this plant should become general, I need not say of what infinite advantage it would be to the population, by the increased demand for labour, in the different stages of the manufacture, from the gathering of the pods to the last finishing of the cloth, in a country where, as I have already proved, there is at present so little employment for that labour; besides the food which the cotton-seed would afford to their cattle, which are generally excessively poor and lean.

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The soil and climate of our new acquisitions in the Candian territory are peculiarly adapted to the rearing of this produce, in which the colony possesses a rich store of public wealth, if we know how to avail ourselves of it.

The Dutch in Ceylon pursued, for a long time, in the importation and sale of cloth, the same system which they had established in every other branch of trade, that had any prospect of large profits; namely, a monopoly. In the latter part of their government, however, as they began to be guided by more liberal and extended views of the real prosperity of their Eastern establishments, they opened this trade to the enterprise and speculation of merchants; continuing only to make up at Colombo their investments of cloth manufactured near Totecoreen and Palamcotta, which, as I have already stated, were exported to Holland, there printed, and afterwards taken to Spain, for the South-American markets. The Dutch Company's Government sold only in the island some cloth that was found damaged, or, for some other reason, was not approved of for their home investments. Not less mindful, however, of the emoluments of the Company, than of the general welfare of the colony, they imposed a high duty upon the cloth imported by private traders, namely, twenty per cent. *ad valorem*, and farmed it to renters. All the cloth which was manufactured on the island, within the Dutch territories, was also subject to a tax, the amount of which I have, at the present time, no means precisely to ascertain. But in the

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years 1800 and 1801, which was not long after we had taken possession of them, this tax, levied at Manar and Jaffnapatam, amounted to five per cent. and still continued to be farmed out *, and levied at that rate. At Manar it was, for a few years, during our administration, injudiciously raised to seven and a half per cent.; but afterwards it was again reduced to five †.

The renters of the cloth Import Duties, unmindful of the effect that a remission of part of them might produce, by curtailing what was actually a premium upon the home manufacture, and sensible of deriving a larger revenue, in the increased quantity of cloth imported, by their being remiss in the exaction of that duty, they satisfied themselves with only fifteen per cent. and in some instances with less.

Besides the desire that the Dutch Government had of deriving a large revenue from this branch of trade, they could not be insensible to the policy of favouring their home manufactures, against those cloths which were imported from Bengal, or from several parts of the coast opposite to or near Ceylon, which belonged to the English.

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* This tax has always been levied by a stamp affixed on the cloth. The same is done upon all cloths imported.

† The Dutch public servants were allowed to have looms for making their own cloth, within their houses or inclosures, free from the tax, for their home consumption. Many of them abused this privilege, and actually kept up large manufactories.

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When the island was conquered, and placed under the Madras Presidency, it was equally natural, that the manufactures of those territories which had long been under that Presidency, should be encouraged in their exportations to Ceylon. The duties upon cloth imported into that island were then reduced to seven and a half per cent. and therefore brought more upon a level with that upon cloth of the home manufacture. In the month of March 1805, it had been wisely decided by the Board of Revenue and Commerce, that the tax upon all the cloth manufactured in Ceylon should be abolished; but I am uninformed of the reason, which prevented that salutary measure from being carried into effect.

It is a fact, that the families of weavers, which were in considerable numbers at Jaffnapatam and Manar, under the Dutch Government, are now much diminished, many having left the country. The average yearly amount of this revenue under the Dutch, was, at Jaffnapatam, 11,000 rix-dollars, and, at Manar, 2,250. The amount of the revenue of the same farm, for the undermentioned years, beginning in April, was as follows:—

	1809-10	1810-11	1811-12	1812-13
	Rix-dollars.	*Rix-dollars.*	*Rix-dollars.*	*Rix-dollars.*
Jaffnapatam	8,025	8,600	9,265	8,860
Manar	1,710	1,750	1,040	1,410

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which, if we take into account the very great depreciation that has taken place in the value of the rix-dollar, a great deal more than 100 per cent., proves that there is not, at present, one-half, or one-third, of the quantity of cloth manufactured in these provinces that there was formerly.

It is upon a full consideration of all hitherto stated on this very important subject, that I have been, for several years, a strong advocate for the total abolition of the tax upon Ceylon-manufactured cloth, and for increasing the duties upon that which is imported. Certainly, the public revenue derived now from the duties upon this branch of commerce is of sufficient consequence to render Government unwilling to relinquish it; which would eventually be the case, when the manufacture should have spread in every part of the country, as I am confident it would: but it would also be a narrow-minded policy, not to use every method to procure employment and affluence to a large portion of the population, for fear of losing a certain branch of the public revenue, which might be compensated by the imposing of some other less destructive system of taxation.

I am aware that I have here entered into inquiries which would seem to belong to a future part of the work, where I intend to treat of the Government Revenue; but I thought the latter reflections would not strike with equal effect, if not placed where we are

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taking a view of the effects that this article of importation has upon the general balance of the Ceylon trade; while, with more industry at home, and a few well-directed measures on the part of Government, not one-tenth of it need be imported; and thousands might be made active and comfortable, who now, for want of employment, sleep away their days, almost unconscious of existence, except when under the immediate feeling of want and sickness, which are the inevitable companions of idleness and poverty.

There is another object of agriculture and manufacture, which well deserves the attention and exertions which the present Governor has, most laudably, bestowed upon it, with that perseverance and public spirit which so eminently characterize him. This is the *hana* or hemp of Ceylon. To prove the value of this production, it will suffice to state, that a sample, both of the hemp in its raw state, and of some canvas woven with it, being sent, in the year 1812, to a gentleman at Calcutta (one of the proprietors of the Calcutta docks), he stated his opinion, that it was the best and strongest fibre he had seen in India; that it would make the strongest cordage hitherto manufactured there; and he immediately demanded, for a more extensive trial, twenty hundred weight of it. And experiments having been tried, by the late Admiral Sir Samuel Hood, the result of which was, that a small cord of it bore 160 lbs. weight, while one of the same size, taken from the cordage of his own ship, broke at 135, all the hemp

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that Ceylon could then produce was engaged for the use of his Majesty's navy at Trincomalé.

The manner of rearing this hemp is exceedingly simple. It arrives at perfection in three or four months after the sowing of it; and will grow in any soil, provided it be soft. Sandy soil, of which there is so much in the old territories, unfit for any other object of husbandry, is well adapted to the cultivation of this plant; and the provinces of Candy, also, will produce it with scarcely any labour. It is only necessary to have the soil slightly moved, and to take care that the plants do not grow too close. The process of clearing the fibres from the stocks is equally simple: the plant is cut when the seed upon it becomes dry, and it is steeped for seven days in fresh water; then it is tied at one end, in small fagots of thirty or forty stocks each, and beaten upon the surface of the water; by which means the outer shell or coat is detached, and falls off. These fagots are afterwards laid on the ground, till they are nearly dry; and being then shaken, the stocks separate, and leave the clean hemp, ten or twelve feet long. I have already stated, that almost every part of Ceylon will produce this plant; and it has been cultivated for many years in the provinces of Colombo, Point de Galle, Jaffna, and Batticalo, but in very small quantities; and has hitherto been only applied by fishermen to making their nets and lines; in doing which, both with hemp, with cotton thread, and in the coarsest net, with the finest coir, they are extremely expert.

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Nets are to be purchased of such excellent texture, and so exceedingly cheap, that this article of manufacture would well deserve the attention of speculators.

Premiums have been promised to those who should rear the best hemp; and a fair price has been offered for all that the natives choose to bring for sale to the Government Collectors, in the different districts or provinces. The immediate care of Government, however, has been bestowed upon the island of Delft, one of those adjacent to Jaffnapatam, as a spot for a plantation of this hemp, under its own direction, and on account of the public.

The circumference of this island is about twenty-one miles; the soil, in part rocky, but generally of light earth, with loose coral stones scattered upon the surface. It is slightly impregnated with salt, and produces excellent grass for pasture. There is good water, particularly at the south-west side. The inhabitants are, as in Jaffnapatam, Malabars of different casts. The *Vellales*, or superior cast, live in two villages; one on the west side, called Tekkoer, and the other on the east side, called Klekkoer. The lower class, called *Parrias* or *Pallas*, who are Catholics, and whose forefathers were converted to Christianity by the Portuguese, live in scattered huts, along the north side of the island. Palmyras and cocoa-nut trees are here in abundance, and are the property of the inhabitants, who also cultivate some cotton-plants, but have no

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property in the soil, which belongs to Government. In this island (which comprehends a surface of at least 12,000 acres of land which may be cultivated, and pasture-land) has been established, for many years, a stud of horses belonging to Government; but to this establishment I shall have occasion to advert hereafter. It was found, upon survey, that besides the land required for their pasture, and the making of hay, which is here excellent, there was a very considerable track capable of being employed, with great advantage, to the rearing of the Ceylon hemp, and for the manufacturing it into cordage. An establishment has lately been formed, therefore, for that purpose, which there is every reason to hope will be attended with full success.

No. XIII.—SUGAR.

While it is proper to point out the different pursuits of husbandry and manufacture, to which the industry of the country may be guided, with general advantage to its population, it may be a task of no less utility, to warn the unwary speculators of the dangers that may attend other enterprises, where the prospects of success may not be so favourable. It may, at any rate, be of advantage to them, to know the difficulties they have to encounter; and which have, in former times, occasioned the failure of similar undertakings.

The cultivation of the sugar-cane has been attempted twice, upon an enlarged scale, on the same spot, near Caltura; and both times has occasioned great loss to those who ventured upon it: and therefore was abandoned. This failure may be attributed to various causes, some of which were local, and could have been avoided by a better choice of soil; but others will affect every plantation and manufacture of sugar, that may be attempted in any part of the island.

I have seen sugar-canes growing most luxuriantly, in several parts of the country, where the soil was rich and soft; but the natives make no other use of those canes, than to chew and suck them. The plantation I have spoken of was, in the greatest part, upon a sloping ground; in my opinion, too dry, hard, and poor: in consequence of which, the canes did not, except in a few places, reach their full growth; and, when pressed, did not yield the quantity of juice that was to be expected from them. In richer soil, however, which should be well worked, there is little doubt but on the south-west, south, and south-east coasts of the island, as well as in the newly-acquired territory, this production would reach the highest degree of perfection: yet no such market or price could be obtained for the sugar, as to secure sufficient profits to any person who might venture upon a large plantation. I have already stated, that jagery (a kind of sugar made from the juice of the cocoa-

nut tree, the palmyra-tree, and the nipere), is made in very large quantities, and sold for a mere trifle (one-fourth or one-sixth of the price of the cheapest sugar), and generally used by the natives of Ceylon; besides a considerable supply, which is exported to the continent of India. Therefore, to obtain a market, to any extent, among the natives, is hopeless; and the consumption of the best class of Europeans and burghers (for the lowest of them use jagery in preference) will not afford a sufficient sale to make it a matter of importance to a large plantation.

It would likewise be difficult to rear and manufacture sugar in Ceylon that could be sold cheaper than what is imported there from Bengal, should this be again attempted upon a large establishment. In Bengal, I am informed, the sugar-canes are reared generally by the natives in small plantations; and the sugar manufactured, in little quantities, in their huts, and at a very trifling expense. From Bengal, where it sells for seven or eight rupees per *maund* of eighty-four lbs. in the Calcutta market, making 3*d.* per lb. it is exported to every part of India. Whatever may be said as to the greater produce which may be had from husbandry and manufacture, by managing them upon a large scale, when we consider the instance in question, I think we must admit that the principle here fails; for I am told that sugar cannot be procured at so cheap a rate at the plantations in the West Indies. Should it, therefore, be thought

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advisable to afford any encouragement to this branch of husbandry and manufacture in Ceylon, we could insure a greater prospect of success, by inducing the natives to cultivate the cane in their little gardens, and to manufacture the sugar in their huts, and with the simplest and commonest utensils, than to venture upon any more extensive plan.

No. XIV.—GENERALITY OF GOODS IMPORTED.

After having taken a view of the chief articles of importation, grain and cloth, I shall offer a few remarks on the subject of all other goods brought to the island, considered under one collective head. The first remark that we are led to make, in casting our looks upon this part of the commercial statements, (see Tables from No. 1 to 7, inclusive,) is, that the settlement of Europeans in that island must increase considerably this branch of importation, and tend to swell the commercial balance that now oppresses it. This observation will bear with greater weight, when we see, on the opposite sides of the above-mentioned Tables, that the European Governments have seized upon the best sources of exportation, the cinnamon and pearls; so that were the imports diminished to the extent of the demand which is occasioned by the European troops and settlers, and were those chief articles of exportation left to the free trade of the natives of Ceylon, they would possess resources sufficient to meet all the exigencies and wants of their country.

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I fear there is reason to regret the effects of a more direct interference of Government upon the objects of import from England; although it originated in a kind wish to afford a relief to the civil and military gentlemen of the settlement, by furnishing them with wine, beer, and other commodities, from England, at a fair price, not enhanced by the unfavourableness of the exchange. This, however, was but a trifling compensation for the severe loss they were subjected to, by that state of the exchange, and the depreciation of the currency; while, by that measure, much injury was done to the rising commerce of the island. There is reason to hope that this system is about to be discontinued; for the strongest reasons upon this subject were some time ago submitted to the Colonial Government, upon the occasion of a Board being appointed to investigate it, and give their opinions upon the policy of continuing those investments. My opinion was at the time formed, upon the following considerations. First, that when Government ventures upon mercantile transactions, for the purpose of affording a supply of goods to the settlement at such a low price as to cover prime-cost and charges only, without laying a profit on them, no merchant can establish himself against a competition of such a nature on the part of Government; and to this, it is to be apprehended, may be attributed the withdrawing of several merchants, trading in English articles, from the Colombo market, and the unsuccessful speculations of others. Secondly, that the yearly arrival of the

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Government investments prevented private traders venturing at all upon the importation of any of the English commodities and manufactures; for, indeed, not being informed of what goods the Government investments would be composed, they could not risk upon importing any, even of those which were not included in them: on the other hand, the settlement was very unequally supplied with their wants by Government, having of certain goods more than there was a demand for at one period, and being totally deprived of them at other times. We must, therefore, in this case, as well as in almost every other, regret that Government should have ventured upon mercantile speculations, however well intended the motives that led to it.

Before I dismiss the subject of the commercial interests of this colony, which is already of great, and is likely to be of greater, importance to the British Crown, I must add a few words in justification of the advantages, that may be drawn from well considering the various statements, which I have in the present work submitted to the public, and by fixing our attention upon its commercial balances which now appear against the Ceylon merchants.

The interests which I have considered in this work, and the balances shewn in those Tables, are not confined to the commerce of Ceylon with any specific country, but refer to the general view of all its Imports

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and Exports, in its intercourse with every part of the world; and it must appear evident, that it is not only a balance of trade that those Tables contain, but also, in some measure, a balance between production and consumption, and an actual account of the increase or decrease of all that the island produces, that may be applicable to supply its wants from abroad. The arguments made use of, therefore, to prove the error of judging of the prosperity or decline of commerce, from the balance of trade existing between two specific countries, are by no means applicable to the case which we have under examination.

In the review of these statements, there is a circumstance that is particularly striking; namely, how little is the trade carried coastways, which in many other countries affords so great a scope to national industry and enterprise. This reflection will acquire additional strength in the reader's mind, when he is informed, that the inland trade between the different provinces of our old territories is quite trifling, except in the object of arack between Bentotte, Caltura, and Colombo, and between the latter and Negombo, upon different objects. In other respects, the great bulk of the inland trade is confined merely to bringing down goods for exportation from the interior to the nearest sea-port. This want of a great inland or coasting trade may be attributed, first, to the want of manufactures in the island; in consequence of which, every thing of that kind is at once imported

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from abroad, to the different ports of the island. Secondly, to the very few necessities which the natives have for manufactured goods, or articles of luxury;—the simplest and most scanty supply being sufficient for them. Almost all the exports of Ceylon are the mere produce of the land, with very little added to it by labour: those productions which are of the first necessity are reared equally in all parts of it; and the supplying of the northern districts with some arack and cocoa-nut, and the southern with tobacco, form the chief support of the coasting trade. It is, however, likely to benefit from the increasing production of rice in the Batticalo district, which is likely to supply with that chief article of food other parts of the island. The conveyance of salt for the supply of the different sea-ports and provinces gives also some employment to coasting vessels; yet, altogether, there is but little scope for a coasting trade *.

* Under Governor Maitland, and by the exertions of the Chief Justice, Sir A. Johnston, the Bankruptcy Laws were introduced at Ceylon: an Institution of great and lasting benefit to the colony.

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BOOK III.

PUBLIC REVENUE.

PART I.

No. I.—CINNAMON.

THE public revenue may properly be divided into two distinct branches. One is derived from certain productions of the island, upon which Government has reserved to itself the exclusive right of collecting and selling, or from other sources unconnected with taxation. The other comprehends all taxes; which I shall class under four heads; namely,

1. Land-tax;
2. Taxes upon all other property;
3. Taxes on consumption;
4. Capitation taxes.

I shall begin by examining distinctly the items forming the first branch of revenue; occasionally submitting such remarks as shall arise from the consideration of the subject. The same course will be followed in the investigation of the second branch; and the whole closed by a few reflections upon the general system of taxation. An inspection, however, of the Table, No. 16, which exhibits the revenues actually collected during the years 1809, 10, 11, and 12, will

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prepare the reader for the examination which we are entering into, and will at once afford him a sufficient view of the resources of that Colonial Government.

The item which first appears in that Table is the cinnamon, which is sold to the East-India Company. Since Ceylon was discovered by the Portuguese, that commodity has attracted the particular attention of the European Governments that have successively taken possession of that island. The Portuguese considered it almost as the only source of their revenue. The Dutch East-India Company placed so much importance upon this public resource, that it caused them to neglect, in a great degree, all others; and, in particular, those, which a more improved and general cultivation of the lands would have yielded. Under the Dutch, the sale of this article of commerce was at first managed by the Colonial Government; but the Company became afterwards so jealous of it, that it was transferred to the immediate controul of their Directors in Holland, where all the cinnamon was transported and sold. Many of the Dutch records being missing, the time when this change was effected cannot be ascertained; but the successive regulations of their Colonial Government, under the dates, January 9, 1705—January 8, and November 3, 1714—May 30, 1744—January 27, and September 30, 1745—July 31, 1747—August 2, 1749—October 15, 1754—April 12, and May 31, 1757—April 30, 1760—and June 30, 1773—shew the excessive degree of

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rigour with which the monopoly was enforced. The selling or giving away the smallest quantity of cinnamon (even were it but a single stick), the exporting of it, the peeling of the bark, extracting the oil either from that or the leaves, or the camphor from the roots, except by the servants of Government and by their order, as well as the wilful injuring of a cinnamon plant, were all made crimes punishable with death, both on the persons committing them, and upon every servant of Government who should connive at it.

Formerly, the crop of cinnamon was collected in the forests and jungles; when it was necessary to employ a far greater number of persons in this service than are now required. The greater part of the trees were in the territories of the King of Candy, who frequently, with or without reason, refused the *challias* or cinnamon-peelers admission into his dominions. In this case, from 1500 to 1700 bales of cinnamon only could be collected in the Company's districts; and hence the Dutch were, at all times, dependent on the caprice of the Court of Candy; which, notwithstanding the provisions of the Treaty of 1766, had frequently since that period forbidden all communication between the Candians and the subjects of the Dutch Company. The Dessave or Collector of the district of Colombo (De Koke), piqued at the state of dependence in which the Company was held by a capricious people, who violated

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the obligations of their treaties without hesitation, proposed to Governor Falk to cultivate cinnamon on the Company's lands. This judicious plan was, at first, rejected by the Governor; who, thinking the Dessave was actuated by interested motives, and sought only to obtain the management of the cinnamon department for his own personal benefit, reproached him for his avidity. The Dessave, however, positive of the public advantage that would result from this project, requested only permission to make the experiment, at his own expense. He obtained it, and succeeded beyond his expectations; and Mr. Falk, convinced now of his error, gave every encouragement to his important undertaking. It was reserved for Mr. Vandergraff to complete what his predecessor had so happily commenced; and to his exertions we owe the flourishing state in which we found the plantations. His success will appear the more extraordinary, when it is known that every measure he adopted was counteracted by the Supreme Government at Batavia, which could not be persuaded that any person would think of authorizing considerable extraordinary expenses with no other view than that of benefiting the Company. For one hundred and fifty years, Ceylon had supplied the requisite quantity of cinnamon, the expense of which was ascertained and limited: Why then risk the success of a new plan, attended with extraordinary charges?

Such were the arguments of the General Govern-

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ment of Dutch India. Mr. Vandergraff, however, saw the propriety of the measure, continued his plantations, and executed an extent of work which must excite surprise, when compared with the smallness of the sum expended on this account. Finding his resources in his knowledge of the genius and character of the inhabitants of Ceylon, he began by engaging the Modilears to make plantations of cinnamon, which they did more or less. Rich individuals, or those holding public employments, followed the example, in hopes of favour; and all were rewarded; some by honorary titles, others by grants of land, and some by an allowance of grain from the Company's stores.

The cinnamon is collected by the cast of the Mahabadde, commonly called Challias. The existing opinions respecting their origin have been stated in the Introduction to this Work. The importance of their present employment under Government has rendered them ambitious and vain; they are of a turbulent disposition; and it is difficult to rule them. Prone to insult the casts which are superior to them, they have long aimed at attaining the privileges of the Vellales; and their demands on this head often embarrassed the Dutch Government. The lands of the Challias are almost all free from contribution to Government, and they have privileges not enjoyed by other subjects in the colony.

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So long as the cinnamon was collected in the jungles and forests, it was subject to a mixture; for there are various sorts, and some of such inferior quality, that they are called *false cinnamon.* To avoid this mixture, which might arise equally from deceit or ignorance, the apothecary and a medical man of the Company attended, when the cinnamon was embaled, to examine that none but the finest sort should be transmitted to Europe. The attention paid, in forming the plantation, to select plants only of the first quality, has rendered this formality now less necessary; a public English servant, however, and experienced native sorters, are still employed for that purpose.

A calculation made by the Dutch, the result of long experience, estimated the annual consumption of cinnamon at 400,000 lbs.; say 5000 bales, of 80 lbs. each. The Dutch pretended that the establishment of the plantations ensured the supply of this quantity to the Company; and what was spontaneously produced in the forests, particularly in those of the Candian territory, no longer furnished any part of this article of commerce. Hence they inferred, that a larger quantity of cinnamon was procurable in Ceylon than was required to supply the demand, and built upon that inference the necessity of the strictest monopoly, to maintain its high price; which was, at the time we took possession of the island, 200 per cent. beyond the charges of its culture and collection.

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Since then, the supply which Ceylon has furnished to the English East-India Company has been raised, for the major part, in the Government gardens; yet a considerable portion has been cut in the forests within the Candian territory, either with the tacit consent of the King, or at least with the connivance of his Government. The Candians being entirely dependent upon us for their supply of salt, the cinnamon-peelers, at the proper season for collecting cinnamon, are sent into the Candian territory with a supply of that necessary commodity; and, dispersing themselves in the interior, barter it for cinnamon, or obtain leave to peel the quantity they require.

When the island was transferred from the English East-India Company to an immediate administration under the King's Government, (namely, on the first of January 1802,) it was thought that its interests in the sale of cinnamon would be better secured by entering into a contract with the Company, granting to them the exclusive privilege of exporting that article from the colony. It was consequently agreed, that the Ceylon Government should deliver annually to them 400,000 lbs. of cinnamon, making 4,324½ bales, each bale consisting of, within a small, fraction, 92½ lbs. of cinnamon; for which the Company granted to that Government a credit of £.60,000, making the price of the cinnamon three shillings per lb. The Company was further to credit the colony for the amount of all clear profits that it should make beyond five per cent. on that commodity. No cinnamon can,

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consequently, be sold or exported from Ceylon but by the Company; with the exception of what is rejected by their agent there; and that is sold for consumption in India, or any country to the eastward of the Cape of Good Hope, at the price, on average, of 1¼ rix-dollar per lb. It is suspected, that, occasionally, part of this coarse cinnamon finds its way into the European market, under the appellation of Cassia. The quantity exported annually from Ceylon is from thirty to forty thousand pounds English weight, which is chiefly taken to Manilla, and thence to Acapulco.

In the year 1806, the Company complained of the market for cinnamon being so indifferent, that they could not clear the prime cost and charges; and proposed, that 450,000 lbs. should be delivered annually at 2*s*. 8*d*. per lb. instead of 400,000 at 3*s*.; making the amount to be paid annually still the same, namely, £.60,000. To this proposal His Majesty's Government acceded; and it remained in force from August 1806, to April 1810, when the parties reverted to the former contract.

In the year 1813, it was represented by the Ceylon Government, that the price current of cinnamon in the English markets indicated that large profits were made by the Company upon the sale of it, beyond the five per cent. to which the Company had been restricted in the contract; and therefore that the colony had a right to the surplus. In the following year,

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it was agreed by the Company to allow to the Ceylon Government a sum of £.200,000 sterling upon that head; and to give, in future, £.101,000 sterling annually, instead of 60,000, for a supply of 400,000 lbs. of cinnamon.

This contract, I understand, has been entered into for seven years. Under the pressing pecuniary emergencies of the Colonial Government, this is a welcome assistance.

In adjusting the accounts, however, it will appear that a large deduction must be incurred by the colony, in consequence of having very seldom delivered the stipulated quantity.

The number of bales to be shipped annually is 4,324½. The following are the actual investments made from 1802 to 1813 inclusive.

Investment of	Bales.	Investment of	Bales.
1802	3,679	1808	4,012
1803	2,680	1809	3,910
1804	2,678	1810	4,425
1805*	2,469	1811	4,000
1806	4,166	1812	4,600
1807	4,850		

* Up to this date the Ceylon Government debited the Company for the quantity only that had been delivered; but from the year 1806 inclusive, the whole amount of £.60,000 has been drawn annually by the Colonial Government.

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The quantity of cinnamon embaled annually does not depend upon casual production, but on the activity used in cutting and peeling, and chiefly upon the exertions of the Challias in obtaining a large supply from the Candian territory.

The cinnamon gardens lay dispersed in great numbers on the south and south-west coasts of the island, between Matura and Chilaw. Some of them are surrounded by a ditch, to prevent the incursions of cattle, which are amazingly fond of this plant; but the greater number are unprotected, by either fence, wall, or ditch. The penalties against these incursions are unfortunately severe, in proportion to the facility left to their being committed;—no less, in fact, than the forfeiture of the cattle. This obliges the owners of land and inhabitants of villages in the neighbourhood to keep persons in pay, to prevent their cattle from straying into these gardens. The milk which these cattle give is so trifling, and the inhabitants who feed upon meat are so few, that the best beef is sold for two fanams per lb. at the highest, which may be equal to about two-pence halfpenny*. To go, therefore, to any great expense for cattle is ruinous to a Ceylonese, who can derive no advantage from them, except the working of the rice-fields; and it is not profitable to him to keep an attendant upon them for the whole year. It has not unfrequently happened that the

* His Majesty's troops are supplied, on average, at the rate of one fanam and a quarter to one fanam and a half per lb.

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Challia Lascareens, or guards of the cinnamon grounds, who are entitled to a very large share of all seizures, have driven unattended cattle into the gardens, in order to have an opportunity of seizing on them. Very few instances of this kind suffice to deter the timid Ceylonese from rearing or keeping cattle altogether; and it is easy to conceive, how this circumstance is fraught with the most detrimental consequences to agriculture. Of late years, in fact, the want of cattle for the cultivation of rice-fields has been most severely felt, and has in a great measure cramped the industry of the country in the vicinity of cinnamon gardens.

There is also a law in Ceylon, that wherever cinnamon grows, either in Government lands, or in private gardens and fields, no kind of cultivation is allowed to be introduced, that can in any way do injury to that plant. Under such restriction, these lands are cultivated in a very negligent manner, and so as not to afford the produce which ought to be derived from them.

These weighty considerations induced Governor North to attempt to restrict the cultivation of cinnamon to the principal gardens of the Marendhan and Morotto, near Colombo, and one or two more near Point de Galle and Matura; where he expected, that, by means of an improved cultivation (as part of those gardens was still full of forest trees), and by forming another extensive plantation at Kaderane, distant about five miles from Negombo, he would be enabled to

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provide all the cinnamon required by the Company; and that he could, then, destroy that plant in every other part of the British territory; by which means three very important ends would be attained. For the first, a more complete monopoly of the commodity, and a greater facility in preventing every encroachment upon it; secondly, that all the other cinnamon gardens or private lands where cinnamon was growing, could be turned into an unrestrained cultivation of every kind of grain; thirdly, and by far the greatest, that the chief obstacles against the rearing and keeping of cattle, as explained above, would thus be removed.

The Dutch Government, extremely anxious to grow within their own territory all the cinnamon they wanted for their investments, granted the possession of much land to the Ceylonese, upon condition that each should plant with cinnamon one-third part of the land allowed him. This naturally produced an infinite number of small gardens, dispersed in every part, where cinnamon would grow.

In carrying into effect the above excellent project of Governor North, great care was necessary, that none of the plantations or small gardens should be destroyed, until those which were to be permanently kept up should be perfectly adequate to yield the whole supply. The plan was acted upon during Mr. North's government; but it was discontinued, upon his quitting it, on the plea of a deficiency in the supply of cinnamon; all the small gardens, that had not been destroyed, were ordered to

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be preserved, and many from which the cinnamon had been rooted out were again replanted. Too warm a desire of seeing the plan accomplished, and an unguarded anticipation of it, perhaps, induced the granting leave too soon, in some instances, to the holders of the land to destroy the plant, which they looked upon as a hindrance to their prosperity. But there can be as little doubt concerning the practicability of the measure, as there is with regard to its expediency; and I am confident that it would have been finally attended, then, with full success, if Government had persevered in it. The cultivation of cinnamon, confined to the gardens of Morotto, Marendhan, Hendelle, Vellizere, one or two near Matura, and the very extensive plantation begun by Mr. De Jonville at Kaderane, would be perfectly sufficient, when properly attended, to supply the usual investments,—and, it is reasonably believed, at a less expense than what they now cost to the Colonial Government.

For a description of the plant and its different species, the manner of cultivating it, and the peeling and embaling of the bark, I refer the reader to Mr. Cordiner's Work, which contains a full and circumstantial account of it. I will add, that it has been proved, upon trial, that the plants which grow very luxuriant, upon a moist, rich soil, produce a thick, spongy bark, which is rejected by the sorters as a very indifferent kind. In a sandy, dry, and poor soil, the growth of cinnamon is slow, and its bark thin, but of a compact substance, containing less of watery

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particles, and more of the ardent spirit and oil of cinnamon.

Of the Mahabaddes, which denomination comprehends all persons attached to the cultivation and preparation of cinnamon, the Challias, properly speaking, or peelers, hold the first rank; the labourers, the second: although, in common discourse, the appellations of Mahabaddes or Challias are indiscriminately used. Both had from the Dutch Government grants of lands, under the title of Accommodessans *, and other privileges granted to them, in remuneration of their services. They received, besides, when in actual employment, one parrah and a half of rice, and seven fanams and a half, per month.

The British Government, however, has done away the Accommodessans, and withdrawn the privileges granted to them; except the following:

1st, That all Mahabaddes are entitled to receive from Government annually, each of them, four parrahs of salt, at the very low price of three fanams and a half per parrah.

2dly, They pay nothing for the passports of their *doneys* †.

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* This manner of paying the natives for their labour is fully explained in another part of this Work.

† Many of the Mahabaddes are traders, weavers, and seafaring men: they carry on a trade of arack, coir, arreca nuts, and other articles of exportation, from Ceylon to the coast of Coromandel.

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3dly, They are also free from the ferry taxes, in crossing the rivers.

Instead of their former pay, they receive, when employed, three rix-dollars per month, and one parrah of rice. Fifty labourers, or peelers, form a *ranchio*, namely, a company, and work under the superintendance of a Maharale, and two Codadoreas. The Maharale's pay is five parrahs of rice, and fifteen rix-dollars; the Codadoreas', three parrahs of rice, and nine rix-dollars each; per month.

It is an established rule in the cinnamon department, to make monthly stoppages from the pay of the Maharales, Codadoreas, peelers or labourers, agreeably to the following scale; namely:

From the Maharales,	Two parrahs of rice,	and five rix-dollars.
From the Codadoreas,	One ditto, . . .	and three ditto.
From the peelers and labourers,	. . . . .	one ditto.

The sum thus collected is, on a certain day, distributed among them by the superintendant of the department, at his own discretion; fining some, and rewarding others, according to their deserts.

To the Mahabadde cast there are Head-men, with the titles of Modilears and Mohanderams, who are divided into two classes; namely, Head-men of districts, who have the superintendance of the Mahabaddes in their villages, keep registers of them, and regulate the internal police of the cast; and Head-men for a general superintendance of the gardens, and directing

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the work of the peelers and labourers. The Head-men of districts receive from Government a fixed salary of twenty-five, forty, fifty, or seventy-five rix-dollars per month: the Head-men, for their superintendance of the work, are paid a contingent allowance of a small sum *per diem* for every man that is labouring under them; the precise amount of which I have not, at present, the means to ascertain.

There are, also, a first Modilear and first Mohanderam, who manage the department under the English Superintendant. These two situations have, for several years, been filled by the two brothers Rajapaxe, with much advantage to the public, and credit to themselves.

Now that we have effected the conquest of the interior of the island, where cinnamon is to be plentifully obtained, (supposing it be ascertained, in the course of two or three years, that we can keep peaceable possession of it,) it may be a matter deserving serious consideration, whether Government may not disencumber itself of the whole establishment, and purchase the cinnamon from the natives at a fixed price*. This certainly would stimulate the general industry of the country, and induce its inhabitants to cultivate this plant, the bark of which would probably

* The whole investment that is now daily expected to arrive home (4500 bales) has been cut in the Candian territory, since its conquest; and twice the quantity could have been collected, if required.

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cost Government less than it does now, by the charges of the present establishment. Without doubt it may be averred, that, by the latter mode, while we merely pay the price of the cinnamon, which, in this way, costs about three or four fanams per lb., we keep up a great political influence, by the number of persons that are employed immediately under Government. Certain it is, that if the present system is continued, the number of gardens ought to be reduced, and the cultivation of cinnamon confined to the principal ones, near Colombo, Point de Galle, and Matura, as it was projected by Governor North. This system would, at all times, make the Ceylon Government, in a great measure, independent of any event in the Candian country. After our having retained pacific possession of that country for several years, the number of those gardens, too, might be reduced, in proportion to the dependence that could be placed on a regular supply from Candy.

No. II.—PEARL FISHERY,

CONSIDERED AS A REVENUE OF THE COLONIAL GOVERNMENT.

It has, I believe, been the ambition of every successive Governor, since we acquired the possession of Ceylon, to place this source of revenue upon such a systematic plan, if possible, as to derive from it a permanent sum yearly: but hitherto their endeavours have failed; and the periods at which the fisheries can be effected, appear, still, to remain a matter of great uncertainty. Pearl-oyster banks seem to occupy

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many parts of the Straits of Manar: those opposite Condatchie extend about eleven miles, from north to south. Pearl-oysters are found at Totecoreen, and opposite Chilaw, upon a small bank. The Dutch had discontinued the pearl fisheries since the year 1768; but, in 1795, Commissioners had been appointed for the examination of the banks; and the result of their inquiry promised a very abundant produce. We availed ourselves of this information, found in the Dutch records of Jaffnapatam; and, in the Spring of 1796, fished on the banks with success; selling the boats, separately, to speculators, at so much per day*.

The fisheries of the years 1797 and 1798 were sold to the same renter, who re-sold the boats separately; and their produce was such as to furnish handsome fortunes to many individuals, who were concerned in those fisheries. The fishery of 1799 was administered by three Commissioners, and the boats were sold separately: but it appeared that the banks had been exhausted, and the expectations of Government were in every way disappointed. Since that period, the privilege of fishing on the pearl banks has been sold to general renters.

The following is a statement of the revenue derived from this colonial resource, since the year 1796; viz.:

* Namely, the privilege of fishing with a boat, manned with a certain fixed number of divers.

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In 1796	£60,000
1797	110,000
1798	140,000
1799	30,000

The small banks opposite Chilaw were fished in the year 1803, and produced £15,000

In 1804	75,000
1806	35,000
1808	90,000
1809	25,000
1814	64,000

The fisheries of the years 1808, 9, and 14, were sold to the same renter. That of 1809 had been sold for 260,000 Porto-Novo pagodas; but having failed, a remission was granted him, which reduced the revenue of that year to 25,000*l.*

This remission has never been stipulated in the renters' contracts; but they always expect it in case of a considerable failure. It was effected, in that year, in the most liberal and satisfactory manner to all parties: not only the principal renter was released from his conditions, but also, by common consent, every under-renter, or sub-renter. It was not only the keeping up the credit of the fishery that demanded this measure, but the preservation, likewise, of the pearl-banks; which, if allowed to be fished when there are no longer large and ripe oysters remaining, would be utterly destroyed, by the taking up of the young ones.

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It is unaccountable how the Dutch neglected, for so many years, to derive a revenue from the pearl-fishery; as it is evident, from what has been justly stated in Cordiner's *Ceylon*, that many oysters must have died, and the pearls have been washed off, from the year 1768 to 1796. There is some reason to apprehend, however, that we have, on the other hand, been too eager in prosecuting this fishery. The number of boats we have usually employed has been from 200 to 250. The Dutch, in 1795, when the banks were quite full, had recommended the employment of only 120 boats. With a small number of boats, the fishery was kept under a more strict inspection, the taking of small oysters more easily prevented, and the fraudulent fishing by unlicensed boats much better guarded against.

The fishing, therefore, with a less number of boats, as well as the selling of the boats, either single, or in small lots of five or six boats each, appear, to me, measures to be recommended; the one for the preservation of the banks, the other for the pecuniary interest of Government, and for giving an opportunity to the small capitalists in Ceylon to venture upon this speculation, and to purchase the boats direct from Government, instead of paying an advanced price to the renter, who has almost always been a merchant of the continent of India, and not an inhabitant of Ceylon.

After a good fishery, there is a small revenue derived

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to Government, by selling the licence to search for pearls upon the sandy shores at Condatchie, over the places where the pearl-oysters were deposited, and the country around them. Those who have purchased the fishing-boats first sell the privilege of searching, during the first six weeks after the fishery, for pearls, on the spot where the oysters of those boats, which are generally kept distinct, were deposited; for they are indeed heaped, without further care, upon the sand. If the fishery has been successful, the spot where the contents of each boat have been deposited will sell for 120 or 130 Porto-Novo pagodas, about 5 or 600 rix-dollars. After these six weeks, the privilege of further search belongs to Government; and the whole farm, for the first six months following, will sell, sometimes, for 7 or 8,000 rix-dollars.

With respect to the fisheries that have taken place since the year 1798, it has been remarked, that the oysters no longer produce the same proportion of fine large pearls, as were collected from those in 1796, 7, and 8. An intelligent and assiduous public servant thinks, that the younger oysters, being disturbed by the divers in taking up the large ones, are in some manner injured, and prevented from forming the fine large pearls. This gentleman, Captain G. Laughton, who held the situation of Master Attendant, first at Point de Galle, and afterwards at Colombo, from the year 1798 till 1813, attended and directed the inspection of the banks and all the fisheries, during that

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period; and under him the different superintendants of the fisheries made their apprenticeship:—his opinion is therefore of weight in these matters. On the other hand, it was found, when the banks were fished after the long interval in which the Dutch Government had neglected them, that heaps of the shells of the old oysters were found upon the banks, whereon they had died; and it is, I believe, well ascertained, that the pearl-oyster will not live above seven or eight years. Some doubt may therefore arise, whether more is gained or lost by allowing the banks to remain undisturbed longer than that period. I think, however, that the loss would be the greatest; and, as every Governor is anxious to collect as much revenue as possible, from all public resources, during his government, which is not likely to last longer than six or seven years, the pearl-oysters have little chance of being left to die of old age.

A commission of two per cent. upon the clear produce of the pearl-fisheries has been granted to the superintendant; and this appointment has so often been conferred on the Private Secretary of the Governor, that it has been by many (although, I believe, without good foundation) considered as a commission attached to that situation. The old Civil servants have certainly a stronger claim to it; as being one of the very few gifts in the Governor's power to confer upon old and well-deserving persons, who have spent the best part of their lives, and injured their health and con-

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stitution in his Majesty's service in Ceylon, and contributed, by their exertions, to the welfare of the colony. I may, also, be permitted to suggest, that the commission might, with much propriety, be vested in two or three Civil servants.

No. III.—CHANKS.

The chank* fishery is an object of material consequence to the British Ceylon Government, in point of revenue; which, till the year 1813, was derived from this article in two ways: first, by the sale of the exclusive privilege of fishing this shell, which gives the amount stated in Table, No. 16: secondly, the export duties upon the chanks, when taken from Ceylon, making an average of 5000 rix-dollars a year. But this fishery is even of greater importance; because it is a great nursery for divers, whose services are wanted in the pearl fishery.

The chank is a sea-shell, which is sawed into rings of different sizes, and worn by all Indian women, as an ornament, on their arms, legs, toes, and fingers. But the great market for the sale of these shells is Bengal, where a religious prejudice is entertained in their favour; in consequence of which, thousands of them are buried with the bodies of opulent and distinguished persons in that part of India: this is the cause of the great and constant demand for them.

* Called by Cordiner, *chanque.*

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The only chank-fishery that was established by the Dutch in Ceylon, was attached to the revenue department of Jaffnapatam; and annually rented out, at that place, from the first day of September, to the thirty-first of the following August.

By the early regulations of the Dutch, the fishery was confined to the coast of Ceylon and the adjacent little islands, extending from the north end of Calpenteen to the point of land nearly opposite to Jaffnapatam, called Calamony; and to a depth of water not exceeding three fathoms, with the view of keeping clear of the pearl-banks, which lie in deeper water.

The number of boats to be employed in the fishery was restricted to twenty-five, and the number of divers in each boat to twenty-five also, making the total number of 625 divers. These twenty-five boats were directed to sail in a fleet, and never to lose sight of the pilot's flag; excepting when one or more boats were sent, under the inspection of proper officers, to search for new shoals of chanks, or for provisions.

No person was allowed to fish for chanks, except the registered divers of the renter; and the chanks taken during the season were lodged in the Government storehouses, to be inspected by Government officers previously to exportation.

To preserve a constant supply of chanks, it was

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ordered, that all those below a certain size should be thrown back into the sea; and the use of instruments to drag them, as oysters are dragged in Europe, was forbidden, because those instruments were, with good reason, supposed to kill the young chanks, by breaking their tender shells.

It appears there were so few pearl-fisheries carried on by the Dutch, that there was no written regulation for securing to the chank renter a remission of his rent during the pearl-fishery, or reservation on behalf of Government for taking the divers employed in fishing for chanks; but when pearl-fisheries occurred, and the divers were taken from the renter, he was allowed a remission of one-half of his rent, as a just compensation for the loss of his divers during the most favourable season of the year.

The renter was bound to pay to the divers, for each kind of chank, as follows: namely, for the *pajel*, sixteen rix-dollars and two-thirds, for 1000 chanks; and for the *patty*, thirteen rix-dollars and one-half, for the same number; and from twenty rix-dollars upwards for each of the *wallampory*, or right-hand chanks, according to their size.

It is worthy of observation, that all the chanks found to the northward of a line drawn from a point, about midway between Talmanar and Canjangally, situated on the north-west side of the island of Manar, to the

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opposite coast, are of the kind called *patty*, and are distinguished by a short flat head; and all those found to the southward of that line, are of the kind called *pajel*, and are known from their having a longer and more-pointed head than the former; nor was there ever an instance of a deviation from this singular law of nature. The *wallampory*, or right-hand chanks, are found of both kinds.

Besides the rent paid to Government, and the price of the chanks paid to the divers, the farmer or renter was further subject to charges for wages to *conicoplies* or clerks, *peons* or head-men of the divers, shark and alligator charmers, feasts and presents to those people at particular periods, and, lastly, boat, store-house, and *cooly* hire.

It was found, that a strict observance of the first condition, restricting the boats to twenty-five, was incompatible with the interest of the concern; and a deviation from it was connived at, although the letter of the original engagement was preserved.

It was found, also, that boats capable of carrying twenty-five divers were too unwieldy and expensive; and that to compel the divers who resided at Manar to go to Calpenteen, and those who resided at Calpenteen to go to Manar, was burdensome to them and to the renter; besides, that the island had not more than 200 divers, although 625 were allowed by the agreement. Canoes,

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therefore, were adopted instead of boats, and the divers were allowed to fish at both places at the same time.

In spite of the regulations of Government, the fishermen of the coast of Ceylon, and of the little islands where chanks are found, did not refrain from taking such chanks as they met with: their poverty, and the opportunity of selling the smuggled chanks to the boats' crews which stopped at the islands, on their way to the continent of India, being too powerful a temptation to be resisted. In order to convert the chanks so taken to the advantage of Government, by increasing the value of the rent, the farmer was, tacitly, permitted to purchase these chanks from the fishermen, at the same rate as he paid for them to the divers. The total quantity taken in this way, during one year, has amounted, sometimes, to 40,000, the value of which, according to the average price, was about 1600 Porto-Novo pagodas.

It was likewise discovered, that on some of the spots which most abounded with chanks, fishing had been prevented, in consequence of the pretended neighbourhood of pearl-banks, which were afterwards found to have no existence; and the limits of the fishery were tacitly extended to the depth of four or five fathoms off Nodakoda, on the south side of the island of Manar, and from Calamony to the opposite island of Mandedivoe. Such was the state of the fishery under the Dutch Government; and, in general, the

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restrictions and regulations which were then in force have been hitherto continued.

Jaffnapatam was taken by the British forces towards the end of September, 1795; when the chank farm of 1795, 6, had already been sold for 19,850 rix-dollars. The English Government disposed of it for the years 1796, 7, for 22,250 rix-dollars, and in the following years as below stated; namely:

	Rix-Dollars.	
For 1797, 8, ...	22,250,	as in the preceding.
1798, 9, ...	30,050	
1799, 1800, ...	41,100	
1800, 1, ...	51,500	
1801, 2, ...	35,400 *	
1802, 3, ...	41,500	
1803, 4, ...	27,500	
1804, 5, ...	91,400,	in one contract.
1805, 6, ...		
1806, 7, ...		
1807, 8, ...	cannot here be ascertained.	
1808, 9, ...	56,433	
1809, 10, ...	43,639	
1810, 11, ...	64,468	
1811, 12, ...	50,291	

In the year 1803, the conditions of the farms were materially altered. The remission to the renter, in

* For eight months only; the beginning of the fishing year having then been changed, from the first of September to the first of May.

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case of a pearl-fishery, which was formerly only tacitly granted, to the amount of one-half of his rent, was made a written article of the contract; but reduced to only one-third of the amount of his rent. The exportation of chanks from Ceylon was charged with a duty of about five per cent. *ad valorem*, which has, upon an average, yielded about 5000 rix-dollars per annum. The limits of the fishery were extended round the northern coast of Ceylon, as far as Molletivo; and the taking of chanks by any but the regulated divers was forbidden. These alterations seem, in that year, and those immediately following, to have in some measure reduced the revenue; but it soon rose again, higher than it had ever been.

In the year 1813, the merchants who were accustomed to purchase this farm from Government, did not choose to make such offers as the Governor thought proper to accept; and the measure was adopted, to have the chanks fished for that year on account of Government, under the inspection of a very intelligent and zealous Civil servant, Mr. N. Mooyaart. There were more reasons than one for undertaking this fishery on the public account.

It has already been stated, that the chank-fishery forms the divers for pearl-oysters, and is the cause which brings to Ceylon a number of divers from the coast of the continent of India. There are, as it has also been stated, some divers who are natives and inhabitants of Ceylon. These, however, have diminished

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considerably since the year 1797; which is to be attributed to the following causes.—The merchants who have hitherto rented the chank farm, were inhabitants of the coast opposite to Ceylon; who would, therefore, employ the people of their own villages and neighbourhood, in preference to the Ceylon divers. They also found great advantages in doing so:—in the first place, having considerable influence in the villages where those divers reside with their families, they had, in some measure, a security for their good conduct. To these divers the renters have been in the habit of making advances of money, and keeping them in their debt. By so doing, and making them pay a high interest for the money thus advanced, they derive considerable profits, and keep the divers in constant subjection; so that, being masters of their services, they prevent competitors coming forward in the purchase of the chank farm, and by these means obtain it upon lower terms than they otherwise could procure it. The Ceylon divers have, therefore, been discouraged from that occupation; and those from the coast of the continent have continued to frequent Ceylon, during certain seasons in the year, for the chank and pearl fisheries, and have regularly returned to their villages with the little wealth they have accumulated. In this way, the Ceylon Government has, in some degree, been made dependent upon foreign divers, even for the pearl-fishery, in which they receive, for their share, one-fourth of all the oysters that are brought up. This is a very serious loss indeed to the colony. The keeping, therefore, the chank fishery

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under the immediate management of Government may be attended with very important advantages to the colony.

I have stated already, that the chank renters were obliged to pay to the divers, since the time of the Dutch, at the rate of sixteen rix-dollars and two-thirds for 1000 chanks of the *pajel* kind, and thirteen rix-dollars and one-half for 1000 chanks of the *patty*. This rate of payment, those renters have still continued to the Ceylon divers; nor have they increased it, notwithstanding the value of the rix-dollar is so very much lowered, and that of every article of life doubled. But the said renters have allowed to the coast divers, eight Porto-Novo pagodas for every 1000 chanks; which is, at least, double what they would pay to the Ceylon divers. Many of the latter have consequently discontinued that occupation.

It becomes, therefore, in every way, an object of great importance to protect the interests of the Ceylon divers; and to induce those of the opposite coast, who accumulate wealth in the Ceylon fisheries, to settle in it, by granting them lands, and such advantages as may make them comfortable in it. Their being employed immediately by the Ceylon Government, in the chank fishery, may relieve them from the subjection they were under to the merchants who formerly rented the fishery, and may thus far remove one of the objections to their settling in the colony.

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No. IV.—CHOY-ROOT.

THE choy-root, or madder, is an article of considerable export from Ceylon: it is employed in dyeing, and gives a fine red colour to cotton cloth; but it is difficult to fix it Its price, at the place of exportation, is about 175 rix-dollars per candy, of 500 lbs. English weight; and the quantity sent out of it, yearly, may be rated at 300 candies. This root grows wild; and it is allowed only to a particular cast of people, called choy-root diggers, to collect it. These people came originally from the coast of the continent of India, opposite to Ceylon, and are allowed, by Government, a fixed price for all they dig, which they must deliver to Government: that price is about seventy-five or eighty rix-dollars per candy. The difference between that price and 175 rix-dollars, deducting, perhaps, ten or fifteen per cent. for commission to an agent for collecting it, loss of weight by getting drier, expenses of embaling, &c. &c. make the Government profits about 27,000 rix-dollars *per annum*.

Some of this root was brought to England a few years ago, but met with no encouragement. It is exceedingly bulky, and consequently very expensive in freight. Subsequent trials, in its application, may, perhaps, discover it to be a valuable article of trade. The choy-root exported from Ceylon is almost all collected in the districts of Manar, Jaffnapatam, and the Wanny.

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No. V.—ELEPHANTS.

After the full and accurate description given of the elephant-hunting, in Cordiner's *Ceylon*, it would be useless for me to enlarge upon that subject. I shall therefore merely state, that the taking of elephants is no longer considered by the Ceylon Government an important branch of revenue, as it was in the early part of the Dutch administration. The prices paid for that animal, on the continent of India, are, in modern times, very low in proportion to what they were formerly*; and the Ceylon Government has found, that, taking into account the expenses to themselves, and the loss of time to the natives, by whom the elephant hunts are attended—the charges incurred in the maintenance of them, before they can be tamed—together with the very great number of them that die,—the profits arising from their sale are so much overbalanced, that no hunts are now attempted, unless the elephants approach the cultivated provinces in such numbers as to produce serious devastations, when a hunting is ordered, with the mere view of clearing those districts from the ravages of that destructive animal. The natives have, on similar occasions, been called together, especially the cast

* In the year 1701, the Dutch Government derived from this branch of revenue a net profit of 63,345 pagodas, for elephants sent over to the continent of India; but, in the latter years of their administration, the elephant-hunts were attended with loss, instead of gain.

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which is particularly bound to that service; and after effecting the hunt at their own expense, they have been allowed to sell the elephants on their own account.

In the Wanny district, however, where elephants are caught singly, with the assistance of tame ones, the privilege of hunting in that manner is sold to some individual, at an average of 2500 or 3000 rix-dollars *per annum.*

No. VI.—ARTICLES SOLD UNDER A PARTICULAR CONTRACT, AND ESPECIALLY SAPPAN WOOD.

This contract, which was entered into by the Ceylon Government, with an Armenian merchant of Madras, originated in the desire to give a larger exit to the productions of the island, applying some of them to exportation which have heretofore been considered of little or no value; as, the shark-fins, and *bicho de mar*, or sea-urchin. They are both substances of a glutinous nature, and used by the Chinese for culinary purposes. They make a palatable and rich soup; and the sea-urchin is dressed in different kinds of stews, being esteemed a very nutritious and strengthening food, though excessively heating. The shark-fins are preserved merely by being severed from the fish, and dried in the sun: the sea-urchin is cured by first pressing the water out of it, and then laying it in dry lime, called, by the natives, *chunnam.* The sea-urchin is found in shallow water; and the shores

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near Jaffnapatam abound with it. These articles, as well as the choy-root and sappan-wood collected in the island, with a certain quantity of satin-wood and ebony, were given to that Armenian merchant, in exchange for rice to be imported and delivered to Government at prices agreed upon. From what has been already stated respecting the commerce of Import in rice, it is evident that it greatly exceeds, in magnitude and importance, every other branch of colonial trade. Under this reflection, a longer continuation of that contract might have proved detrimental to the solid and permanent interests of the colony. After it had been kept on foot for three or four years, the Ceylon merchants were made sufficiently aware of the advantages to be derived from venturing upon some of the new articles of exportation which had made part of it. The purposes for which the contract had been entered into were then fulfilled; and it became advisable, on the other hand, to encourage the Ceylon merchants, instead of foreign ones, in the importation of grain.

Among the articles, however, that formed part of that contract, was the sappan-wood; which deserves our further attention. The sappan-wood is a sort of log-wood, made use of for dyeing cotton-cloth of a fine red, or, rather, very deep orange colour. Every part of the tree can be employed in this process, except the leaves and the bark. The small and large branches, and the root of it, are equally good. It is

sold by weight; and, at the place of exportation, it fetches from twenty-five to twenty-eight rix-dollars per candy of 500 lbs.: on the continent of India, it sells for eight or ten pagodas: but it is very bulky, of an irregular shape, and consequently very expensive in freight.

This plant is indigenous to Ceylon: it grows spontaneously in the southern districts; and there are some flourishing plantations in that of Matura. It was, once, proposed to erect a monopoly of this article in favour of Government, and to have cultivated it in regular plantations, placed under the inspection of the Modilears, and other native public officers. But the suggestion was not adopted, I believe, both because the object was not likely to prove of sufficient importance; and because the monopoly system required, according to good policy, to be discouraged, rather than promoted.

No. VII.—GOVERNMENT STUD IN THE ISLANDS OF DELFT AND TWO BROTHERS.

This is an establishment capable of very great improvement; but, owing to its distance from the seat of Government, and the difficulty of access, from the monsoons (which do not allow vessels or boats to pass to those islands from the coast of Ceylon, and to return to the same part of that coast, but oblige them to make Ceylon, far from the first point of departure), and

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owing also to other circumstances which will be stated, this establishment had not, till lately, received that attention to which it is fairly entitled. The Commandant and Collector of Jaffnapatam, Colonel Barbout, had, a short time previous to his death, which took place in 1803, obtained from the Ceylon Government a grant of the islands of Delft and Two Brothers, and had begun an extensive building for the residence of a confidential person, to superintend the stud, and occasionally for his own dwelling-place; and there can be little doubt, from what I know of the superior ability, perseverance, and intentions of that gentleman, that the establishment of the stud would soon, under his management, have become very extensive and profitable. After his death, those islands remained under the immediate inspection of Government, through the Collectors of Jaffnapatam. His Majesty's orders from home forbidding grants of lands to Europeans, issued, as I suppose, under the apprehension of ill consequences from colonization, hindered the executors of Colonel Barbout from holding that grant. But these orders were afterwards repealed; and in the year 1811, part of the island of Delft, which is the most populous and largest of the two, and has almost the whole establishment of mares and stallions, (the Two Brothers being reserved merely for feeding a few of the young horses,) was demanded from Government, by several gentlemen who desired to employ it in agricultural pursuits, and chiefly in the cultivation of hemp and wheat. But in the following year, those pursuits were under-

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taken by Government; and the distinguished officer now at the head of it, visited the island, and gave sensible and highly beneficial instructions, both for the improvement of the stud, and for the agriculture of the country. With respect to hemp, it was easy to see, that, at the expiration of a few months, the exertions which were made would be attended with complete success.

The Dutch, who established the stud at Delft, had taken particular care to have originally the finest Arabian mares. The breed, which consisted, in 1812, of about 200 mares, and fifty colts and fillies, has somewhat deteriorated. But I am informed that there are still among them some very beautiful animals; and that, in general, useful, spirited, and well-framed horses, fit for light cavalry, can be reared from it.

BOOK III.

PUBLIC REVENUE.

PART II.

No. I.—TENURE OF LAND, AND LAND TAXES.

The power which was originally possessed by the Lords of the Land, or Great Barons, in part of ancient Europe, was not derived from the feudal law, but from allodial possessions, and was anterior to the feudal system. That power was a natural consequence of the influence they could exert by means of their extensive possessions, in an age where the want of civilization, fine manufactures, and luxuries, left them no other mode of employing the produce of their land, but the application of it to the maintenance of that power, by feeding a great retinue of needy people, who were either attached to the cultivation of those lands, or depended entirely on the liberality of the Barons for their support. These chiefs were, therefore, in a great measure independent of, and often formidable to, him who afterwards assumed a superior command over them, and became their Lord paramount.

In the territories of Candy, on the contrary, where all the land belonged to the King, by law, and where it had all been granted, or was still occasionally

granted by him, to certain casts or families, under the imposition, either of personal services to be performed, or of certain shares of the produce to be paid to him; or where those lands were given to individuals, to be held only for life, subject to the will of the crown; or as a compensation for executing the duties of certain public offices, and, consequently, held only as long as the individual was continued in those offices,—the power of the great Adigars, Disavoes, and of the best and richest families in Candy, was reduced to nothing, as soon as it ceased to be supported by the favour and protection of the King; who therefore engrossed, personally and exclusively, not only all the authority, but also all the respect, consideration, and influence in the country *.

* With a nation that has but little trade, with hardly any kind of manufacture, and which is merely agricultural, either family or individual importance are naturally centered in the possession of land. Bernier, in his description of the Mogul empire, Vol. II. p. 132, English edition, 8vo, published in 1676, after giving an account of the powers and privileges of the Great Mogul, concludes by saying: "In a word, you may take notice, that this Great Mogul makes himself heir of the Omrahs or Lords, and of the Mansub-"dars or petty Lords, that are in his pay; and (which is of very "great consequence) that all the lands of the empire are his pro-"perty, excepting some houses and gardens, which he giveth "leave to his subjects to sell, divide, or buy, amongst them, as "they shall think fit."—I have remarked, that the great power which was possessed by the King of Candy, originated, in my opinion, from his being considered the only lord and proprietor of land in the kingdom. I cannot help thinking, that to this great defect of the ancient Eastern legislation, among the Native Powers, the servility and abject state of the subjects towards their Princes is to be attributed.

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The chain of duties and services which was there established, binding every class, and every individual, from the highest to the lowest rank, was the great moving machine, applied to enforce the civil and judicial administration of Government, to regulate the pursuits of agriculture, or to carry on an offensive or defensive war; and certainly, in some measure, resembles that chain of duties and services established by the feudal law of Europe, with this distinction, that, in Europe, those duties and services to the Sovereign seem to have been introduced with a view to check and keep within proper boundaries the power of the Barons, who were the actual Lords of the soil, and held in servitude the population that was attached to that soil. In Ceylon, on the contrary, the right to the land was centred in the King; from which it appears that the real foundation of the two systems was essentially different, and, consequently, opposite effects ensued from them.

In Candy, those frequent, open, and protracted wars, of one chief against another, or sometimes against the Sovereign himself, did not occur; and the Candians have, for many centuries, tamely submitted to a most arbitrary and cruel Government, which did not hesitate to encroach upon every law of the country; for it had laws, which, opposed to the will and whims of the Sovereign, were but a dead letter. Every principle of justice, good policy, and humanity, were daily disregarded and insulted by him with perfect impunity.

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The long sufferings of that devoted nation could only occasionally rouse it to some feeble and abortive exertions, even when trampled down, and made to bleed by the most disgusting acts of barbarity. Their long submission to Raja Singa, who tyrannized over them at the time of Knox's captivity; their unsuccessful attempt to revolt at that period; and their long forbearance under the late King, notwithstanding the prospects of aid which they had from the British Government, since the year 1803; prove that there was, in their political constitution, a very peculiar and powerful cause that kept them in subjection. Two facts are very remarkable indeed. In the year 1803, when the British army took possession of Candy, Moottoo Swamy was placed on the throne of it. He was brother-in-law to the former King, and a Prince of the mildest disposition, most prepossessing person, and pleasing manners. He had been generally beloved in Candy; and the former sovereign had named him his successor to the throne, which, by the laws of that country, is a very strong title to it. He was also nearer related to that sovereign than the King who had been expelled by us from Candy, and whose disposition had already proved itself tyrannical, oppressive, and cruel. Yet when our troops entered the town of Candy, it was found literally without inhabitants; and, notwithstanding all the means used by the British Government to bring over some of the Candians to espouse the party of Moottoo Swamy, not one of them could be prevailed upon to join him.

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Unfortunate circumstances soon compelled us to abandon the conquest of that country; and since that period, the late King daily continued to exercise acts of the most wanton cruelty. The first Adigar, Peleme Talowo, who was a person of superior talents in Eastern, and particularly in Candian, policy; a man of a steady determined character, to whom the King entirely owed his being placed on the throne; a man, also, of great family connections, and who had a more extensive and powerful influence in the country than any Adigar had been known to possess; lost his life in the year 1811, in attempting to oppose the royal pleasure; notwithstanding he had strengthened his party by every means that could promise success. Lastly, that sanguinary savage, after having grown callous in acts of the most revolting barbarity, found none of his subjects who dared to oppose him, even when our successful troops had, in the late contest, marched to the very gates of his capital: yet we knew, and it has been proved by subsequent events, that the whole population of that country, high and low, almost to a man, hated and despised him. It was only after the town had been taken possession of, after all his troops had totally abandoned him, and after his fall was no longer a matter of the smallest doubt, that the Chiefs of the country had courage to declare themselves openly against him. Previous to that crisis, their disaffection could not carry them beyond secret plots, or passive inaction. The reason for this surprising and abject submission in the Candians is to be found only in the

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tenure by which all land in Candy was held; namely, that the King being the sole lord of the land, of which every holder was but a tenant at his will and pleasure, kept, by that means, the minds of all men in perfect subjection; and the momentary power and influence of the richest or highest families or individuals were efficient merely as being derived from him, and instantly dropped when he withdrew his favour and protection from them. Even all the immediate dependents of the Adigars and Disavoes, by the lands which these were possessed of, had from their birth entertained the idea that the authority and influence of their patrons could be, in one moment, reduced to nothing, by the word of the King; who could, at his pleasure, withdraw from them those lands, and confer them upon new favourites, to whom every one would yield immediate deference and obedience.

This I suppose to have been the cause why the European nations, which had for some centuries kept possession of part of Ceylon, were generally disappointed in their frequent expectations of assistance from parties in the kingdom of Candy, to aid them in the subjugation of their tyrannical sovereigns; which disappointments cost many valuable lives to the Portuguese, Dutch, and English.

These reflections lead us to place a just importance upon our late happy conquest of that territory; and to

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think how necessary it is to employ every means in our power to preserve the acquisition of it to the British Crown; with a view, not only to the strength of our power in the East, but also to save a population of at least half a million of mild and well-disposed human beings from tyranny and oppression.

In theory, though not quite in fact, the principle that the Sovereign is the sole lord of the soil, stands acknowledged in our old territories, as well as in those that we have lately acquired. From this principle another is derived, namely, that every subject in Ceylon owes some service to the Sovereign.

I shall speak now, principally, of the lands in that part of the island which is inhabited by the Ceylonese nation. In it, all lands are distinguished by some peculiar denomination; which indicates whether they still remain under the immediate occupancy of Government, or whether, and upon what conditions, it has been granted to the inhabitants, and the nature of the tenure under which they hold it. The variety of these tenures is so great, and the consequent distinctions in denomination so many, that few individuals are masters of the subject. I am induced, however, to attempt a concise classification of them.

In the first class should be placed all those lands which Government has not alienated by grants for life, nor during the performance of certain services, nor granted

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in fee simple, and made inheritable, upon the condition of merely paying a certain share of the produce to Government; but has kept immediate possession of them, To this class belong the following denominations;

1st, Moettettoe—lands of which the Government has retained immediate possession, and which continue to be cultivated on its account; and the rice produced in them was, in antient times, reserved for the use of the King and his household.

2dly, Ratneinde—lands also unalienated by Government, and still cultivated on its account.

3dly, Ratmahara—Government-lands, cultivated, or capable of being cultivated. Sometimes, these lands are waste tracts of jungle, which the natives of Ceylon take possession of, clear, and cultivate, without previously asking the leave of Government: in that case, those lands are subject to the payment of one-half of the produce, which is generally of dry grains of inferior quality. When these lands are granted by Government for cultivation, the conditions must naturally depend upon the agreement that is then made between Government and the cultivators. But, in general, the conditions are, when the ground is covered with jungle, that the holder will enjoy the revenue of the first five years, without paying any tax to Government; and that, at the expiration of that period, those lands shall pay, if on high soil, one-tenth; and if on low soil, one-fourth, of the produce to Government.—Other lands, similar to these, are

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called Chenass: they are generally elevated spots of land, covered with low jungle. The natives, with or without leave from Government, set fire to the jungle, work the ground in a very slight, imperfect manner, and sow it with dry grains; and after collecting the first year's crop, abandon it again for eight or ten years, until the jungle grows again, so as to make the ashes a sufficient manure to yield another crop. If worked without the consent of Government, it is subject to the payment of one-half of the produce; if with it, it then pays according to agreement.

4thly, Mallapalla—is land that was formerly granted under a tenure subject to personal services to Government; and which has reverted to Government, through failure of male issue to perform those services.

5thly, Nellipalla—land that was granted under the same tenure as the Mallapalla; and which has reverted to Government, in consequence of the holders having failed to perform the services to which they were bound by that tenure. Both the Nellipalla and Mallapalla lands, when cultivated, which is done with the consent of Government, pay one-half of the produce.

These comprehend the different descriptions of lands forming the First Class.

The Second Class is of lands which were alienated by the Sovereign; the possession of them having been granted to families, and made saleable, or heritable,

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by males or females; the produce of such lands being subject to the payment of a certain share of it to Government.

1st, Parveny.—This is the general denomination of all lands, the possession of which was ceded by the Sovereign. Sometimes these lands were acquired by purchase; at other times by gift. These lands were frequently granted, originally, under service-tenure; but these services having been neglected, and yet possession kept of the land, the right to it was at last confirmed by long prescription; which, under the Ceylonese Government, was said to require three full generations: under the Dutch, it was restricted to thirty years, and by the British Government to ten. When this land consists of gardens or plantations of trees, it pays nothing to Government; when it is of rice fields, it is divided into two descriptions; viz.

2dly, Otto Parveny—Heritable and saleable land, held in fee simple, and paying to Government one-tenth of the produce.

3dly, Anda Parveny—Land of the same description as the former, but paying one-half, instead of one-tenth.

4thly, Otto Combra Parveny, Owitte Parveny, and Canoys Parveny—Lands of the same description as the above, held in some parts of the Chilaw district, in fee simple, under the condition of paying one-fifth of their produce to Government.

5thly, Carwoodeny Parveny—Lands likewise of

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the same description, and paying one-fifth of the produce; but distinguished by a different denomination, from being covered with low jungle, and impregnated with salt water.

The Third and last Class is composed, 1st, of the lands granted in *accommodessans;* namely, under personal-service tenure, in compensation of the services which certain individuals are bound to perform for Government. These lands are not alienable by the holder, either by will, sale, or mortgage; and the possession is not transferable by inheritance, but the land reverts to Government when the person to whom the *accommodessan* was granted dies, or is removed from his office.

Under the Native Princes, the Portuguese, and the Dutch Government, almost every Native Officer, high or low, was paid by similar grants of land, in *accommodessans;* by which title they held them, without paying any share of their produce to Government: and in several districts or villages, where Government had no lands to grant under that tenure to Native Officers, it resigned to them part of the share to which Government was entitled, upon the produce of the other fields belonging to that village or district.

2dly, Divil Parveny—or lands which were granted under personal-service tenure, and were also termed Weddawassan, or service-land. The possession of these lands was granted, sometimes, to certain casts,

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at other times to families, free of paying any tax to the Sovereign; but binding the occupants to perform certain personal services, in return for that grant. These lands, upon failure of performance of the imposed service, or in default of male issue to perform those services, return to Government, and become Mallapalla or Nellipalla, which have already been described. The Weddawassan and Divil Parveny could not be made liable to seizure for payment of the debts of the occupant, and at his death revert undivided to the male heir. In this manner the Civil and Military Officers of the native Ceylonese were paid. The heads of the Civil Officers in the different districts were formerly the Corales, who had under them the Atta-corales, the Vidans, Lecams, Mayorales, Naides, and Coolies*. The Military are the Modilears, Mohanderams, Aratchies, Canganies, and Lascareens.

* The Coral is an Overseer or Civil Commissioner of a Corle or province: he has under him several Atta-corales, or assistants, and several other officers for the administration of all civil matters, in his province. The Vidans, or heads of villages, were particularly charged with their police, the protection of the people, the regulation of agriculture, and to see that the share of Government was rendered as it became due. The Lecams, clerks, or writers, are persons who keep the public accounts; the Mayorales are tax-gatherers; Coolies, labourers of different occupations; and the Naides are their head-men or overseers, to conduct and regulate their work. Modilears are the first military commanders. The Mohanderams, subordinate to the Modilears, having each two ranchios or companies of Lascareens or soldiers, with their Canganies and Aratchies, namely, corporals and sergeants.

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These establishments were then of no pecuniary charge to Government; but the calls of Government were confined to the employment of only a regulated number of public servants out of each rank at a time, and they were relieved from that service at the expiration of fifteen days, when others were called for. These public servants, also, were not bound to personal attendance in any *corle* or province but their own, unless paid for it. The people employed in hunting elephants, however, were obliged to serve, in different corles, without salary.

The Dutch Government, in Mr. Falk's time, feeling much inconvenience from the frequent altercations that arose from a collision of powers between the Corales and the Modilears stationed in the different provinces, abolished the office of Coral, and placed all the subordinate civil officers under the Modilears, who thus became the native heads both of civil, judicial, and military power.

This system in the tenure of lands, by their being granted in reward for public services, which were fixed and stipulated, and were performed without other pay, was established among the Ceylonese from time immemorial, and was continued in force by the Portuguese and the Dutch, until we took possession of the island; when those territories were placed under the administration of civil servants, taken from the Presidency of Fort St. George. These were then

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anxious to assimilate the administration of Ceylon to that of the establishment to which they belonged, being themselves naturally convinced of its superiority. In pursuance of such views, they at once abolished the service-tenure; and, doing away all remuneration by Weddawassan or Divil Parveny, ordered that all lands that had been hitherto held duty-free, for the performance of personal services, should in future be bound to pay one-tenth of the produce to the public; that the occupants should become actual owners of those lands, which they in future would be allowed to dispose of or alienate; and that every person called upon to perform services for Government should receive a salary, or pay, so long as his services or labour was wanted. The *accommodessans* were resumed from the Modilears and other principal public officers, and a fixed salary was granted to them.

The policy of this measure, which broke, at once, the great hold that Government had upon the inhabitants by means of the service-tenure, was doubted; and, shortly after, it was thought advisable to return to the antient institutions. The service-lands were placed upon their original footing, and *accommodessans* returned to the Modilears and other principal officers, and their pay withdrawn. This change, however, did not continue long; and, by a proclamation, dated the 3d of May, 1800, another attempt was made to set up the system that the Madras Commissioners had endeavoured to establish. The most

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objectionable part to the service-tenure in lands, or to the continuing any right in Government to call upon individuals for personal service, without payment while they are thus employed, is, that they confer on the Modilears, and other native officers of rank, the means of calling upon those individuals to do works which are not, exactly, for the public benefit, but rather to their own private advantage and interest. This improper stretch of power, which those native officers had been from time immemorial in the habit of exercising with impunity, being a defect interwoven with the very system of the service-tenure, it was found impossible to check it in the distant provinces or villages that were not under the immediate inspection of Government. The cases, in various instances, were doubtful; namely, Whether the work was or was not for public purposes. They were, at any rate, doubtful to many of the people that were called upon to work;—and if they made objections to the wishes of their Head-men, these had it always in their power to revenge themselves, by calling upon the refractory individuals to such works, the public nature of which could not be disputed; and then all resistance to oppression and undue exercise of power became vain, and fatal to those who attempted it.

By the proclamation of the third of May 1800, the land held in joint property was to be divided, at the option of the occupants; and those to whom *accommodessans* had been granted, had their choice given

them, either to hold those lands under a service-tenure, or to acquire a full right to them by the payment of a prescribed proportion of their crops to Government.

The natives, however, were slow in adopting the option left to them to obtain possession of those lands in fee-simple; and, by the proclamation dated the 3d of September, 1801, the service-tenure was entirely abolished, both in the Weddawassan or Divil Parveny lands, and in the *accommodessans*; which latter were resumed by Government.

In as far as this law regarded the *accommodessans*, the change was not of very material consequence; as these lands were granted only for the life-time of the holder, or during the time he was in the employment of Government; and he had not the right of disposing of them in any manner: but, with respect to Weddawassan and Divil Parveny, the new law changed the general system; as it granted power to the occupants to divide those lands, to dispose of them by will, or sale, or any other way, and by that means made them liable to go out of the families in whose possession some of them had been for many years; and others, of course, descended, by inheritance, both to male and female issue and relations. This law certainly weakened the immediate influence of the Sovereign upon the inhabitants; but gave to the latter a much stronger interest in the cultivation and improvement of the soil: yet,

wedded as the Ceylonese had been to their old institutions, many families prided themselves on the possession of land under that service-tenure which kept it within that family as long as there was male issue; and, on what probably influenced them more, the privilege which that land enjoyed of not being subject to mortgage, or to be seized upon by courts of justice for the payment of debts. This law appeared literally to do away that privilege; and, some time after, it happened that the Supreme Court of Judicature acted upon that interpretation of it, by deciding, that the lands in question were liable to be sold for payment of debts of the occupants. Many of the natives felt alarmed at the consequence of this act; and, upon a re-consideration of the law, it was, by an explanatory one, enacted: First, That all Service Parveny lands are held, as in former times, immediately under Government: Secondly, That the privilege of succeeding to them is limited to the male heirs only of those who are possessed of such lands; and that the same revert to His Majesty's use, on failure of such male heirs, or breach of the conditions of tenure: Thirdly, That the same are not capable of alienation, by gift, sale, bequest, or acts of any party; or of being charged or incumbered with any debt whatever: Fourthly, That the said lands are not liable to be sold by any writ of execution, or other legal process, of any court or courts in Ceylon.

By this declaratory enactment, the titles and family distinctions were maintained, and the reversionary

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right to the service-lands secured to Government. With respect to the pecuniary advantage of the public, the question rests here—Whether, under the present tenure, the share of the crops delivered to Government is equal to, or surpasses, the amount paid for the services and labour of the individuals, when required. But there is another object to be kept in view; namely, Whether, by the footing on which these tenures are now placed, the Government has not lost part of the controuling power it had formerly upon the natives, without imparting to them that superior degree of interest and activity in the agricultural pursuits of the country, which a more full possession of the land, and right of disposal in it, might have conferred. Nor is it always of public advantage, under this view, that land should remain in the possession of families that are incumbered with debts, and consequently much less able than their creditors to employ the capital necessary to its cultivation and improvement.

The *accommodessans* are resumed, and the principal native officers receive from Government fixed salaries for their services.

This is the present condition of those lands which were formerly held immediately under personal-service tenure, in the provinces inhabited by the Ceylonese.

The tenure of land in that part of the island which

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is inhabited by the Malabar nation is totally different, and much more simple. In all the provinces extending from Putlam round the northern coast, as far as Batticalo, the Government share on paddy-fields is invariably one-tenth of the gross produce. Although the right of the Sovereign upon the soil is equally acknowledged in these provinces, it seems to be less positively so. It is related, that the Kings of Candy, after subjugating the Malabar Princes who had possession of the northern territories of Ceylon, distributed their lands among the Chiefs who had followed them, and whose families fixed themselves in the lands they had thus acquired. Many of them, however, were afterwards, either for misconduct, or through the intrigues and private views of the Adigars or Ministers of that kingdom, dispossessed of those lands; and the same were granted to others, who offered a bribe or remuneration. Upon the whole, the greatest portion, perhaps, of those lands remained in the possession of the families who actually cultivated them.

* * *

It will be proper, here, to give some idea of the rights acquired by the cultivators to the possession of land, according to the customs prevalent in Ceylon. But it must be premised, that, in the different provinces, much uncertainty and difference of customs prevails upon this point, which has given rise to frequent litigations. In some instances, the rights of the cultivators, who occupied the soil for many years,

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have been preferred to the claims of the owners themselves. It is the practice in that country, that those owners of land, who are not willing or capable to cultivate it themselves, should grant the right to others to do so, upon condition of dividing the produce according to shares agreed upon between them. The following, however, is the most general practice and opinion admitted upon this subject, where no particular agreements exist. If the owner gives to a cultivator a piece of land, cleared from jungle, and already in a state of cultivation, the cultivator is entitled to one half of the produce; but is removable at the pleasure of the owner, after the crop is divided. If, on the contrary, the cultivator has himself cleared the soil from jungle, and put it in a state of cultivation; or if he has planted and reared fruit-trees in a ground where there were none; he is not only entitled to one-half of the crops or fruit derived from them, but he cannot be removed by the owner of the soil: and he actually acquires a right of property to one-half of the land so improved.

In the Ceylonese districts, the cultivators are called *gowyers*; and when no particular agreement has been entered into between them and the possessors of the soil, the following is the general custom.

In *Anda* fields (that is, those which pay one half to Government), the seed-corn is first taken out of the crop, and afterwards the Government share: then what

remains is divided between the owner and the gowyer. The seed-corn goes to him who supplied it; or is divided between them, if, as is often the case, they both contributed towards it. In this case, the gowyer receives one-fourth of the crop.

The same rule is observed in those fields which pay to Government any larger share than one-tenth. But in those which pay one-tenth, and are called *otto* fields, Government is entitled to that share, previous to any deduction being made for seed. The whole remaining nine-tenths are divided in two equal shares, between the owner and the cultivator. The seed-corn, in some instances, belongs to a third person, who receives not only the quantity supplied by him, but also something additional, in compensation for the use of it.

In the districts of Matura and Point de Galle, the custom has immemorially prevailed, of remunerating those Head-men who have the superintendance of agriculture by a trifling part of the crop, which is put aside for them, after deduction of the Government share. This right of the Head-men is called *karige huwandiram*. The share to which they are entitled differs very much in different villages, and according to the proportion of the crop which the fields are subject to pay to Government: it is, however, always calculated upon the quantity of corn that has been

sown; and is sometimes in the proportion of three or four per cent. upon that quantity; which makes it but a light tax upon the whole crop. This custom is one of those Eastern establishments, which prove the opinion long entertained in those countries, of the necessity of some interference or superinspection of the executive power, on the cultivation of rice-fields. I have, in another part, stated the reasons why this particular care and superinspection, on the part of Government, may be necessary. In the instance of the tax in question, however, it is to be guarded against, that it become not a mere burden upon the public, by the Head-men neglecting their duty; which chiefly consists in calling the people together to repair the tanks, and to do those works that are necessary to collect the water, and facilitate the irrigation indispensable to the growth of rice.

Since we have had possession of Ceylon, the general production of that valuable grain has augmented more rapidly in the northern districts, inhabited by Malabars, than in the southern, where the Ceylonese reside. This may be attributed to various causes. The indolence and want of enterprise of the Ceylonese nation may be one: but I am not inclined to attribute to it so much of that difference as others may. I think the tenure under which land is held, in the southern provinces, may have a greater effect than the character of its inhabitants, to prevent that quick

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improvement which we have noticed in the districts of Jaffnapatam, Manar, Trincomalé, the Wanny, and Batticalo; and, in particular, the latter two.

The laudable exertions of General Maitland, for the improvement of agriculture in those districts, and in the island in general, were the characteristic traits of his government; and deserve the grateful acknowledgments that were made to him, upon this score, by the native Head-men, at his departure. These exertions were crowned with so much success, that the Government share of paddy, which, in those districts, is in the proportion of one-tenth to the gross produce, has in five years increased according to the following table:

In the District of		Parrahs.				Parrahs.
Trincomalé,	in 1806,	3,250	—	in 1811,		10,000
Jaffnapatam,	ditto	66,500	—	ditto		94,000
Manar,	ditto	33,300	—	ditto		40,000
The Wanny,	ditto	6,700	—	ditto		40,000
Batticalo,	ditto	19,000	—	ditto		71,500
		128,750				255,500

making, in all, an annual increase of 126,750 parrahs of paddy, to Government; and of nine times that quantity to the population of the island*.

* One of the most effectual means of promoting cultivation in these districts, was found in advancing to the cultivators or owners of the land, money to repair their tanks, iron for the implements of husbandry,

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If the Government share were collected in the southern districts upon a uniform proportion, as in the northern, it would be possible to give a statement sufficiently accurate of the whole quantity of rice produced annually in the territories that belonged to the British Government, previous to our taking possession of Candy. We might have come to some knowledge of that interesting point, from a fair calculation upon the average value of that grain, and the amount realized by Government, yearly, from the land-tax; but as the Government-share differs so much as from one-half to one-tenth, every calculation that I could make upon the documents in my possession would be erroneous.

I have already advanced an opinion, that the tenure under which land is held in the Ceylonese provinces is a bar to the improvement of agriculture; for it cannot be expected that those holders of it, who must pay so much as one-fourth or one-half of the produce to Government, will feel that interest which they would, if they expected to reap the whole benefit of their exertions, or of the expense bestowed upon the land.

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husbandry, seed-corn, and clothing; all which they pay for, after the crop, in money or paddy, at their option. Some advances of this nature were formerly made to them, by a few of the more opulent natives; but those were so scanty, and the conditions attached to them so harsh, that they rather tended to impoverish the cultivator, than otherwise.

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The Colonial Government, sensible of this obstacle to the increasing prosperity of the country, attempted once to remove it, by proposing that the duty of one-half, payable from all Anda, Mallapalla, and Nellipalla lands should be abolished; and that, instead of it, one-fourth of the produce should be exacted from all the low, and one-tenth from all the high lands; with this reservation to the holders of low lands, which were formerly subject to pay only one-tenth, that, with respect to them, the operation of the Act should be suspended for the first three years.

The effects of this measure were, that one part of the cultivators, or proprietors, would be relieved from the heavy imposition of Anda, or one-half; but those possessing the Otto fields, which paid only one-tenth, became burdened with a duty of one-fourth; and it was not thought advisable to reduce the Anda-fields to one-fourth, without raising to that proportion the Otto-fields, lying in low lands, with a view to keep up the public revenue. But I cannot discover what objections could be made to a law, that should make it optional to every possessor of land now subject to more than one-tenth, to redeem the difference, by paying a fair compensation for it to Government, and by that means reducing, if possible, the proportion payable upon every tenure to one-tenth. No obligatory means ought to be employed, to introduce this system; but I am very much mistaken, if this measure would not be one of the greatest advantage

to the colony, and much to the satisfaction of the natives in the southern districts, if left to their option. I know, in fact, from conversation with several of their Head-men, and some of the best-informed Ceylonese, that it is a thing highly desired by them: and there can be little doubt, that with many, the object of redeeming their lands from the heavy duty of one-half, one-third, or one-fourth, would greatly stimulate their industry to acquire the money necessary to effect it. So that the measure would be doubly conducive to the wealth and happiness of the country.

Having given a succinct account of the tenure generally attached to land which is, or may be, cultivated in the production of grain, I should go on to note some peculiarities in the tenure of gardens; by which denomination is distinguished, in Ceylon, land that is planted with cocoa-nut, palmyras, jack-fruit, coffee, or other fruit-bearing trees or plants. I think, however, that I shall preserve a better connexion in this place, by treating first of the mode of levying or collecting the revenue from grain-fields; a subject, as I conceive, of vital consequence to the prosperity of the colony.

This tax produced, in the year beginning the first of May, 1811, and ending on the thirtieth of April 1812, 470,382 rix-dollars; and in the following twelve months, 513,174 rix-dollars. The detail of which sums is as follows:

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The Year beginning the first of May 1811.

	Rix-dollars.
Revenue collected direct by the Officers of Government, upon paddy-fields	172,401
Ditto, on all other grain	364
Farmed out to renters on paddy-fields	259,744
Ditto, on all other grains	37,873
Total	470,382*

The Year beginning the first of May 1812.

Revenue collected by the Officers of Government, upon paddy-fields	230,178
Ditto, on all other grains	644
Farmed out to renters upon paddy-fields	238,491
Ditto, on all other grains	43,861
Total	513,174*

* N. B. These statements will appear different from those inserted in Table, No. 16. This seeming difference arises from various causes. In the first place, the Table, No. 16, gives the revenues from January to January. Secondly, the amount entered in that Table, under the head Land-tax, comprehends that only which has actually been collected of the revenue belonging to each respective year. In the statement here inserted, much of the rented revenue is not collected within the year. Thirdly, in Table, No. 16, a good part of the land revenue that was farmed is inserted in the amount appearing under the head Outstanding Balances, which is formed of the different revenues rented to the farmers, a great portion of which is not paid until long after the year has elapsed; and, on the contrary, many balances are not settled for some years after they are due. These are great imperfections in that Table, which I have it not in my power to remedy. In the following part of this work, my observations and opinions shall chiefly rest upon more correct data, which I have for the revenue years, from May 1811, to April 1813; and the particulars of which shall be explained, as I proceed.

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Government, it may be repeated, receives its share of the crops in kind, which, in the Ceylonese districts, is taken, upon the lands that pay a higher proportion than one-tenth, after deduction of the seed corn, and on those liable to one-tenth previous to that deduction. The latter is also the share which the public receives from all the grain-fields in the Malabar districts, where one-tenth is universally paid.

Part of this land-tax is collected by Government by means of its own immediate officers: the rest is farmed out to renters, who give, each of them, good securities for the due payment of the amount of the purchase of the farm, and the performance of the conditions attached to it. The property, moveable and immoveable, both of the renter and of his securities, becomes bound to Government by this act. The renters most frequently divide these rents amongst a number of sub-renters, who, with one or more securities, become bound towards the principal renters for the shares they purchase. This system, in truth, ramifies in a thousand branches; and has now involved, and placed in fetters, the greatest part of the property of the country.

Some time before the harvest, commissioners are employed by Government to examine the crops, and form an estimate of the quantity of grain that is likely to be obtained from each field. The expenses of this estimate are attended with some emolument to the

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commissioners, who are handsomely paid for it, at fixed rates. When these estimates are prepared, the farms are put up to public sale, and granted to the highest bidders.

By the instructions given on the 25th of August, 1808, to the Civil servants, stationed as collectors of provinces, who have the immediate superintendance of the public revenue, they were desired not to let the corn-rents in large districts of three or four villages; but, with a feeling to the interests of Government, and to the protection due to agriculture, the propriety was inculcated of letting the tithes or rents of every village, separately; so as to enable the proprietors and cultivators in each village, jointly, to buy up or redeem their own tithes.

The collectors were also commanded to hold the sales of the land-rents upon the spots to which they apply; and it was ordered that the general practice of letting all the rents of a province at the cutchery* of that province, should be discontinued; as it had proved, in its results, equally pernicious to the interests of Government and of the people:—pernicious to the interests of Government; because, it frequently led to deceive the collector, in regard to the value of the rents to be let or sold†:—hurtful to the interests of the people; because, few of the proprietors, or culti-

* The office of the Collector.

† These two words are used indiscriminately; the sale of the rents being renewed every year.

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vators, could afford the expense, or be at the trouble, of going to a great distance, upon the uncertainty whether they would be able to purchase the rents of their villages. This very wise and humane measure did, in some instances, afford relief to the inconvenience attending that system of levying the revenue; but it naturally failed of having so general an effect as had been anticipated, in consequence of the difficulty of uniting such a body of people as the proprietors and cultivators in one opinion upon the value of the farms; and, of the intrigues practised by those speculators who were anxious to purchase them.

Whenever the offers made for the purchase or redemption of the tithes* are thought by Government to be too low, they are rejected; and the Government shares are collected, at the time of harvest, by public servants: but, neither in the instance of the Government share being collected by renters, or by public servants, are either of these bound to take that share according to the estimates made by the commissioners. Those estimates are made, only, for the purpose of guiding both Government, and those who wish to become purchasers of those farms, with respect to their probable value.

As it often happens, however, that the cultivators and proprietors compound with the renters, agreeable

* The word *tithes*, here, is used to denote the Government share, whatever proportion of the crop it may happen to be.

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to those estimates; or, when they come forward to redeem their tithes at the public sales, those estimates form the criterion of their value; so it is of advantage to the people that they should be low: and thus, frequent contests arise between them and the Government commissioners who are employed to make them. It also often occurs, when the rents fall short of the expectations of the farmers, that they enter into contests with Government, upon the plea that the estimates were made too high, which led to their deception as to the probable amount of the crops. The settlement of such questions between the parties requires a most intimate and long acquaintance with the lands and agricultural concerns of the districts and villages, and a degree of practice which is not in the possession of all collectors and Civil magistrates, especially of those who are young men, and new in the service†. These difficulties prove the system to be defective in itself, and harassing to the people.

Formerly, a greater portion of the land-tax was

† The power placed in the hands of these commissioners, or appraisers, is considerable and dangerous; as they may, by their valuation, vex the proprietors and cultivators. Their commission is also of a delicate nature, as they can oppress, with a view to receive presents or bribes, without exposing themselves to much danger, if their valuations be questioned. In such cases, the party aggrieved prefers the short remedy of a bribe, to a long question before the collector; in whose department, the commissioners, being themselves officers attached to it, contrive to have friends and interest sufficient to protect them.

rented than is now; and it would be well if that mode of collection were entirely discontinued. At present, nearly one-half of this revenue is received direct by Government, through its subordinate native officers; this, by the Ceylonese, is called the Aumany collection. The farmers are a set of men whom the proprietors and labourers naturally dislike. Their interest must inevitably make them litigious, rapacious, and inclined to the abuse of the power which Government cannot help vesting in their hands, with a view to protect the public revenues. These renters and sub-renters are a set of idle, unprofitable people; for, indeed, those persons can in no way be called labourers, who must be maintained with that portion of the public revenue which is taken from the pockets of the people, but never enters the public treasury. These men, instead of working to add to the general stock, are employed to destroy it; and they generally not only consume that part of the tax which forms the difference between the amount collected and that which, by the terms of their rents, ought to go into the treasury, but, most frequently, waste a part of the latter also, by not fulfilling their engagements. The large sums appearing under the head 'Outstanding Balances' must prove to what extent the mischief has proceeded. Little more than one-half of the rented revenue is collected within the year: the rest comes in by small sums, for five or six years following; not without occasioning great distress amongst the renters and sub-renters, with all their securities; and involving family after family in utter ruin. These

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renters are, in general, from the very nature of their occupation, persons of very little feeling, and no conduct: when money comes within their reach, they are apt to spend it, without considering how they shall afterwards settle their accounts with Government. They become callous to the inconveniences of litigation in Courts of Law; and executions follow, in which the securities and their property are involved;—for each security is usually made to stand responsible for any part, or the whole, of the rent. For the years 1810, 11, and 12, the average number of executions in revenue cases, which arose between the different parties, (namely, Government, the renters, the sub-renters, the securities, and the proprietors or cultivators,) amounted, in the district of Colombo alone, to seven or eight hundred annually*. During the latest years of the Dutch Government, the average was only from twenty to twenty-five. In that district, there is but little landed property which can be subjected to mortgage, that is not already in that condition, for some claim or other arising from public rents. This cause has, indeed, greatly contributed to lower even the

* It is to be observed, that not all these revenue cases refer to rents of the Government shares or corn-fields: a great number arise from the rents of arack shops, and the farming of other branches of revenue, which will be treated of in the sequel of this work. Very few cases, indeed, can belong to the collection by Aumany; and it becomes a matter of anxious consideration, to remedy, as much as possible, this growing evil, by altering any part of the system of collection which is most prolific in these law-suits and executions.

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nominal value of landed property, in spite of the depreciation of the currency.

The renters and sub-renters are the more eager and vexatious in exacting the tithes, when they have purchased them at a high price; and, in the villages situated at a considerable distance from the place where the collector resides, many are the means they use to extort more than the due share; but, the most common method is, by delaying to be present at the partition of the crop, under pretext that they have already promised to attend in other fields for a similar purpose. In the mean time, the crops cannot be removed, and must remain exposed to the depredations of wild animals, and often to the danger of being injured by the approaching rains, until the proprietors and cultivators are teased into a bribe, which seldom fails to bring the renter to the field on the following day *.

These facts being considered, there will be found the strongest reasons for removing a pernicious sort of middle-men, who are now placed between Government and the husbandman. Both the Government and the people will be great gainers, if the whole land-

* The mischiefs arising from the farming-system are greatly augmented, if it happens, as is often the case, that some of the Head-men, or public officers, either openly or under-hand, become renters. The bad consequences, then, are evident.

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revenue be collected by immediate servants of the public. But it is of the utmost importance, that the Modilears, and other Head-men of the districts or villages, should not be appointed to the execution of this duty.

Those natives who are placed in the highest public situations, must see the general improvement of husbandry, and increase of agriculture, with a jealous eye; because it must be of prejudicial consequence to their personal and family interest; being themselves possessed of the best fields. Their riches and power depending chiefly upon landed property, it is to their advantage that the price of grain should be kept high, that no new land should be brought into cultivation, or that those which are so should not be improved. These Head-men must also feel anxious to prevent any innovation in the old systems, by which their influence on the people would be shaken. Descended from antient families, that have, for generations, monopolized the public employments, they command from the natives of Ceylon both respect and fear:—they have had, from the earliest times, the administration of the public revenues; and their families have become opulent. I do not mean to assert that this is to be regretted; the contrary is my opinion; but it is proper to watch, that their power and influence among the natives be not unduly exercised, to the general detriment of the public interest.

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The persons proper to be employed in the collection of the land-tax ought to be subaltern native officers, under any denomination by which Government may choose to distinguish them, but in no other character than that of tax-gatherers, placed immediately under the controul of the English collector, and each tax-gatherer accounting in a direct manner to him for his collection. Great service, however, may be derived from the Modilears and other Head-men, by employing them to check the accounts of the tax-gatherers, making them keep a register of all the land-taxes collected in their districts or villages; for which purpose, they should receive, from the tax-gatherers, an account of the revenue collected from each field; the correctness of which the Modilear or Head-man should be authorized and commanded to ascertain, by inquiries from the parties, or by any other proper means in his power. A system of this nature would be far more conducive to the protection of the public interests, than that of farming: it would attach the natives of Ceylon to the cultivation of landed property, and make them industrious and independent.

It remains, now, to pursue the inquiry into that part of the system which orders the land-tax to be collected in kind, and in quantities varying in proportion to the produce of each crop.

It has generally been remarked, that those countries

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are poor where the land-tax is paid in kind; but it must also be observed, that this mode is extremely convenient to poor people; for, by that means, they pay the tax with the commodity they have most at hand, and at the time that is most convenient to them; namely, the time of harvest. The quantity they have to contribute is also certain. Were it to be paid in money, at a fixed valuation of the price of grain, either Government or the contributors would be subject to loss by the alterations in the value of the currency, which, in Ceylon, have hitherto been very great and sudden. The collection of the tithes in kind appears to be recommendable, under these considerations; namely, as being more equitable to both parties, and more convenient to the people, although not so to Government. This inconvenience, however, will, perhaps, appear lighter, if we place in the opposite scale the difficulty that would attach to the collection of the revenue in cash, in cases of defaulters and arrears; which must occasion innumerable law-suits and executions, distressing to the people, and ruinous to the landed-interest. The grain thus collected for the Government share may be either applied to the maintenance of the troops, diminishing the quantity of rice that is now imported from Bengal for their consumption, or sold in the markets nearest to the villages where it is collected.

But if the payment of rent in money is not to be recommended, much good may be derived from fixing,

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for a given number of years, the *quantum* of grain to be delivered annually to Government, for the share due to it from each field or piece of land; leaving the cultivators and proprietors of ground to reap, for that period, the full benefit that should be derived from portions of land newly brought into cultivation, or from the improved management of that which is already under tillage.

There can be, in fact, no doubt, that if any acts of Government can place Ceylon in that state of opulence and prosperity to which the strong productive powers of its soil and climate entitle it, the two principal alterations herein proposed, in the collection of the landed revenue, are measures which will promote those happy consequences.

But in the establishment of a fixed rent in kind, not to be altered for several years, some precautions must be taken.

In the first place, the measure ought not to be compulsory, but it should be left to the option of the contributors to compound with Government to that effect; namely, to deliver, at the time of harvest, a fixed quantity of grain, in full discharge of all dues to Government, upon such or such land, for a term of years to be agreed upon between them. With regard to this term, it would be only necessary to enact, that it should be, neither under nor above a certain number

of years; say not less than five, nor more than ten. If it were less than five, it would not afford sufficient encouragement to the cultivators; if it were more than ten, it would, perhaps, too long protract the period at which the public may justly claim an additional revenue from the general improvement of the country. But within those two general terms, or any other that Government might choose to limit by general regulation, the cultivators, who are willing to compound for a fixed rent in kind, ought to be allowed to fix the duration of their agreement; for it should be viewed exactly in the light of a free contract, to be entered into at the pleasure and satisfaction of both parties. It is only by acting in this manner, that the natives of Ceylon will not feel; as they otherwise would, at the adoption of the measure: and they will, if so conducted, petition to be admitted to the benefits of that system; which they would perhaps oppose, if presented to them without an option of refusing it.

The quantity of grain to be contributed, as a quit-rent in kind, from each field, may be fairly settled in different ways; namely, either by arbitrators appointed by the parties, or by agreeing upon the average already contributed during the last five, six, or any other number of years.

Where all the inhabitants of a village interested in the land-tax should agree to deliver, annually, a certain quantity of grain for the redemption of all the tithes

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of the village, their offer ought to be accepted; and they should be allowed to settle amongst themselves the particular shares of each field or piece of land.

But, in order to derive from these provisions all the benefits which they are capable of conferring, the tenure of land should, in all cases, be such as to fix the strongest possible interest of the holders upon it. It ought, therefore, to be held in full possession; or, if we admit the expediency of not allowing it to be alienable from certain families, or subject to be burdened by the debts of the holder, some means ought at least to be contrived to let the female line of descendants inherit them, in default of male issue; and (what has already been stated in a preceding part of the work, as of vital consequence) land-holders should be allowed to redeem the difference of Government shares chargeable upon each field, between one-tenth, or any larger proportion to which they are now liable.

Having thus far examined into the tenure of lands cultivated, or that might be cultivated, in grain, and the system now pursued in collecting the Government share of their crops, I must say a few words upon the tenure of garden-land, and the public revenue that is, or may be, derived from it.

In the Table, No. 16. the head 'Government Gardens' means those plantations of fruit-trees that were formed by the Dutch, of which Government

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still retains immediate possession, and rents them annually, or collects their produce by means of its own servants. Many of those gardens, after being planted, were sold by the Dutch; and others have been disposed of by our Government. The revenue which Government derives from the remainder is trifling, and they produce less under the administration of Government than they would under that of individuals. The rents of those gardens are inserted in the abovementioned Table, with those of some houses belonging also to Government, and appear under that branch of revenue which is not derived from taxation. The subject is trifling; and it is only necessary to be observed, that those gardens ought either to be all sold, or at least let on lease for a long term of years; with the obligation, that the persons holding the leases should plant a certain number of trees as the old ones decay, or according to the room that there may be for enlarging the plantations. Let, as they now are, by the year, they will soon go to total ruin.

But the subject of gardens, or plantations of fruit-trees, acquires great importance, when we consider the tenure on which all lands, under that kind of cultivation are now held by the natives. In these tenures, as great a variety exists as in those of grain-lands, which very much resemble them. But, in the former, so many methods of interpreting and explaining them prevail, that, in demanding the just claims of Government, difficulties and doubts arise, which are not easily removed.

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As to the right of ownership, in the land which is now planted with fruit-trees, it is admitted, that it originally rested in the Sovereign, in the same manner as that of corn-lands. The tenures by which fruit-gardens are held at present by the natives of Ceylon, may be separated into two branches;—first, Tenures, in which the occupants have acquired a full right of property, without being bound to any personal service in consequence of it; and, secondly, tenures, which are subject, or at least were originally subject, to the performance of such services. I shall enumerate the principal distinctions of each branch.

Of those gardens which are free from personal service, the first are called, *Tanhool Watte.*—These were lands, which the present proprietors, or their ancestors, received leave to plant, upon condition that they should either give one-third of the produce, or pay one-third of the value of the garden to Government, after it was planted.

This tribute was exacted for a long time, by the Dutch Government; and was paid, in the cocoa-nut gardens, either in oil or in fruit: or else in these, as in other gardens, a valuation of the produce was agreed upon, in which, the vicinity of good markets, or the means of conveyance by the great roads, or by water, was considered; and an annual tribute or compensation in money was paid to Government. But some time before the British forces took possession of Ceylon, the exaction of this tribute had been

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abandoned or neglected; and we have not hitherto renewed it.

2dly, *Samboody*, or *Ratmahara Watte*, are gardens which have been planted without the permission of Government; and are, of custom and acknowledged right, subject to pay one-half of the produce. Some of them have been held by the families of the present occupants from time immemorial; and are now possessed, like the former, without paying any tribute to Government, either in kind or in money.

Plantations of this description are numerous; and so valuable, that if Government were to think it expedient to enforce their old claims, a great addition to the revenue might be derived from them. But, to the full and unencumbered possession of these gardens, the present occupants seem to have acquired, by long prescription, a right that cannot justly be disputed. Many of these gardens have changed their former possessors, having been sold or alienated by various means. Some have been seized, by process of law, in payment of debts; and have, in fact, passed through the hands of different owners. To claim, therefore, from the present holders, those tributes by which they were not encumbered when those gardens came into their possession, would be harsh and unjust. The adjustment of the various claims which would necessarily arise, would disturb the whole property of the country, and produce general discontent; and, consequently, upon

the plea of their original tenures, it would not be politic in Government to claim a share of the produce of these garden lands.

I shall now pass to the tenures which were originally subject to personal serviee, and afterwards venture upon some suggestions respecting a general tax upon land planted with fruit-trees.

1st, *Weddawassan Parveny Watte* are gardens held under a tenure of service, descending in the male line, and reverting to Government upon the failure of male heirs. This tenure resembles that of corn-lands, described under the same title of *Weddawassan Parveny*. In a few instances, these gardens were allowed to be inherited by the female line, on failure of the male; provided the services to Government were performed by substitutes.

The proclamations which abolished the service-tenures, applied to these gardens; but from the people having been left in the undisturbed possession of them, and the Government, not having resumed the same, has thereby lost the services of the holders, without claiming a consideration in return.

2dly, *Accommodessan* Gardens. The meaning of 'accommodessan' applies in the same way to gardens as it does to corn-fields; namely, these were gardens granted by Government to the native Head-men and

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public officers, as a remuneration for their services. On the occasion of the accommodessans on corn-fields being resumed by Government, the Head-men were assigned a monthly pay in compensation; but the gardens which they then held by this tenure were not resumed by Government, as they could have been.

With regard to the *weddawassan* and *accommodessan* gardens, it seems that the claims of Government, although for a time neglected, are not to be objected to, either in point of right or of policy. On the accommodessans in particular, which are only granted for life, or during the holding of certain public situations under Government, no shadow of claim could be advanced on the part of the occupants; and therefore the Government was in every way justified in taking proper measures for resuming the possession of them.

But the claims of Government on those gardens, which have, from time immemorial, either been granted without the condition of personal service, or cultivated without its consent, and the possession of which has now passed from generation to generation, have always occasioned much trouble, when it has been attempted to enforce them.

It appears that the Portuguese and the Dutch were both too lavish in granting lands to all natives who applied for them, without considering whether they had the means or ability to cultivate them. Conse-

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quently, notwithstanding the conditions attached to the grants, that the lands should be brought into cultivation within a certain period, under penalty of forfeiture, many of them have remained either in great part or altogether uncultivated. The Dutch Government attempted, afterwards, to resume the possession of these lands, and to enforce the payment of one-third of the value, or an annual tribute upon those which had been cultivated; but without success. Governor Schreuder, after collecting minute and accurate information upon the tenure of many of those lands, found, that if the Company could realize the value of one-third of those which had been planted with fruit-trees, it would have amounted to a considerable sum; and took vigorous measures to enforce the payment. A general opposition was made by the Ceylonese, who were aided in it by the Candians; and troops having been sent to cut down the cocoa-nut trees*, in those gardens, the occupants of which objected to pay the Government demands, an actual revolt ensued, and a war broke out with the King of Candy, in the year 1761. To demand, in fact, so much as one-third or one-half of the value, or of the produce, of those gardens, when the trees were in full bearing, seemed a harsh and impolitic measure, after they had been possessed for a very considerable period without paying any such tribute. Had it, then, been attempted to impose a general land-tax of one-tenth of the

* An act more violent than wise.

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produce of the gardens, payable in kind, it would, most likely, have been carried into effect, without opposition, and might have produced very large sums to Government. Another measure was tried by the Commissioners of the Presidency of Fort St. George, shortly after we had possession of the Dutch territories in Ceylon; namely, to tax, in the first instance, all cocoanut trees, at the rate of one fanam each, yearly.

The collection of this tax occasioned again a general discontent, which soon broke forth into an open opposition; and it was speedily found expedient to abandon it. The reasons offered against this tax were, that it was laid on an article of raw produce, and one of the necessaries of life;—that it was laid, too, in a most unequal proportion; for all trees, not only the most productive, but those which were the least so, had been taxed according to the same rate of one fanam per tree†. A tax of this nature must inevitably have been vexatious in the extreme: and its being imposed in money rendered it at that time particularly difficult to be complied with, because money was then exceedingly scarce in Ceylon. If we judge, in fact, from the feelings of the natives, the latter circumstance (namely, the payment of the tax in money) was the most disagreeable part of it; because they offered to contribute,

† The cocoa-nut trees, in some soils, will produce only ten cocoa-nuts a year; in others, as many as sixty or eighty. Upon the former, the tax amounted to forty per cent.; in the latter, to not so much as six per cent.

instead of it, the tenth part of the produce of the trees in kind, which was imprudently refused: the good opportunity was then lost, and it afterwards became necessary to relinquish it altogether.

Some of the Civil servants, both of the Dutch and of the English Government, have been of opinion, that a tax, at the rate of one-tenth of the produce, payable in kind, from all land planted with fruit-trees, ought to be imposed, and that it would prove exceedingly profitable to Government. Certainly there is no well-grounded reason why this product of the land, which is yielded by it without requiring one-tenth part of the yearly expense and labour that is generally bestowed on the corn-land, should be exempt from taxes, while the latter is charged with them.

It is supposed, by the best-informed persons in Ceylon, that the cocoa-nut gardens situated in that part of the island which lies between Calpenteen and Dondera Head contain ten millions of cocoa-nut trees*: a survey of them has not hitherto been taken; but if we suppose, by the lowest possible calculation, that each tree should give only ten cocoa-nuts, the annual production will amount to one hundred millions of nuts. Now, the least advantageous mode

* This was also the opinion of Mr. Bournand, one of the best public servants in the Civil establishment of Ceylon, under the Dutch East-India Company.

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of disposing of the cocoa-nuts, is, to extract oil from them; one measure of which, *at least*, can always be obtained from ten nuts. One hundred millions of nuts would, therefore, yield ten millions of measures of oil; worth, at the very lowest valuation, three fanams each; and making, on the whole, 2,500,000 rix-dollars: upon which the tithe to Government would be 250,000 rix-dollars. The same reasons that can support the right of Government thus to tax the cocoa-nut trees in the southern districts, will equally apply to the palmyras in the northern; and a considerable revenue might be derived from a general system, in fixing the tax on all gardens at the tenth of the produce, in kind. But as this revenue could not, with convenience to the contributors, perhaps, be collected all at once for the whole year, the cocoa-nut trees bearing fruit all the year round; and as it would be of considerable trouble and expense to Government to receive its due in many different shares in the course of the year; it may be advisable to fix two periods, at the distance of six months from each other, for the payment of these tithes. Yet, even then, another difficulty must be encountered; namely, that either a very vexatious law must be enforced, forbidding the gathering of fruit, except at certain fixed times when the tax-gatherer shall attend, or else Government would be subject to be defrauded. But of these two inconveniences, the former must, at all events, be avoided; for to the native Ceylonese, whose families live in part upon the fruit that is daily

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gathered for various domestic purposes, nothing would be more distressing than such a restriction. It has been advanced, by those who are friendly to the imposition of this tax, that it ought to be farmed out to renters, and that they would soon come to a compromise with the owners of gardens for a fixed rent in money. I have already painted, I hope, in sufficiently strong colours, the bad and destructive consequences of the renting system; so it will not be expected that I should recommend it in this new tax; where, added to all the mischiefs produced by the renting system in general, the feelings of the natives would be more particularly alive to any rough or disagreeable usage on the part of those renters.

I am, indeed, not very partial to the establishment of a general tax on all fruit-trees; considering how much the natives of Ceylon depend on them for part of their food, and particularly among the lower class. I have no doubt, however, that, with proper precautions, and such modifications as should render the collection easy, —and, above all, if the owners of gardens should feel inclined, upon a fair valuation of the produce of their gardens, to pay an annual fixed quit-rent in kind, of the same nature as it has been recommended for corn-fields, and not to be altered for ten or twelve years *,—

* In plantations of cocoa-nut and palmyra trees, which are of slow growth, this period ought to be extended to twenty years.

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this tax might be established, and prove one of the greatest resources of the Colonial Government.

But a partial tax can, in my opinion, be recommended on cocoa-nut trees, which, far from distressing the natives in the smallest degree, would, on the contrary, prove of considerable pecuniary advantage to Government, while the consequences attending it may be of real benefit to the country. This tax, I propose, should be imposed upon all cocoa-nut trees from which the natives choose to draw toddy. There would not be the same objection to establishing this tax at a fixed rate, in money, uniformly upon each tree; say, two fanams of the present currency. In the first place, it would be at the choice of the natives to pay it or not; and the consequence of the tax would be, if it should discourage the drawing of toddy, that the arack distilled from it, which is sold abroad, would rise in price in the same proportion, and that part of the tax would be paid by the consumers out of the island. If many of the cocoa-nut trees should be stopped from drawing toddy, the number of cocoa-nuts annually produced must proportionally increase, and tend to make food in general cheaper to the poorer class. And as it would be quite at the option of the owners of gardens to pay the tax or not, so it may be depended upon that none but the most-productive trees would be left to give toddy, and those which are indifferent would be put to fruit; and, thus, the tax would not amount, upon an average, to more than fourteen or fifteen per cent. at the utmost,

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This tax ought to be rendered the less disagreeable, by making the contribution easy to the contributors. The owners of gardens should be called upon merely to declare the number of trees from which they wish to draw toddy, and the average value derived from them yearly: licences may then be granted every six months, paying for the same at the rate of one fanam for each tree; unless the owner should wish to take the licence, at once, for the whole year. The declaration of the owners should, in the first instance, be admitted as good, unless Government were informed to the contrary; and, by all means, those frequent inquisitorial visits of Commissioners of Taxes and Appraisers should be avoided, as they are a set of people generally disliked in all countries.

If it be discovered that a false statement or valuation has been given, let the defaulter be punished by payment of double or triple the amount of the tax; but not by confiscation of any part of the property, or any greater punishment than that here suggested: except that it may be added, that any person convicted of having thus attempted to defraud the public revenue, should be declared incapable of holding employment under Government for a certain number of years; and if he should be employed at the time, then, either removed, or suspended from employment during that period. A great number of the best cocoanut gardens, now producing toddy, are in the possession of persons in the service of Government; and

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the penalty proposed would have the effect of deterring them from committing fraud in their declarations—would impress the natives with an idea of the high character demanded in the persons who are honoured with the confidence of Government—would serve as a restraint on the natives of the best casts, who are all exceedingly anxious to receive such employment—and would, in general, tend to foster in the nation a spirit and love of honesty, and a general moral improvement. Should such a tax be adopted, it would, of course, be necessary to establish particular regulations for the payment of it, in those cases where the property of the garden is divided between the original owners and the cultivators, or where the produce is farmed by them to toddy-drawers, which is very frequently the case; observing always to render the mode of payment as easy as possible to the contributors.

From this tax, I am confident, a large revenue might be derived, without its being, in the smallest degree, prejudicial to the public; and it would compensate for some which I intend proposing to be abandoned in the sequel of this Work.

No. II.—TAXES FALLING UPON ALL SORTS OF PROPERTY.

I CONCEIVE the tax levied in Ceylon by stamps, or by fees charged in the different branches of judicial

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administration, to be of this nature. I believe natives of India in general, and those of Ceylon in particular, are too partial to litigation. In that colony, the fees for judicial process before the Supreme Court are levied without stamps; those before all other courts, by obliging the parties to use stamped paper in every judicial act;—these stamps being of different amounts, according to the sum that is contested or claimed. All transfers of property must also be made on stamped paper; under which denomination are included bonds, obligations, and contracts of every kind, with or without personal security; sales of goods, wares, or merchandise, sold at more than one month's credit, or which are not paid within a month; sales of houses, gardens, lands, and ships; all donations of immoveable property; all marriage-contracts, where any of the parties are benefited with any immoveable property; assignments of bonds, debts, and interests of all kinds, if on security of immoveable property; assignment of effects, if immoveable; assignment of a ship or vessel, or part thereof; and mortgages of houses, lands, and ships. The per-centage levied upon the sale of immoveable property amounts to five rix-dollars upon every hundred; and upon moveable, to one. The latter had first been established at three per cent.; but, in the year 1809, it was thought necessary to reduce it. The stamp upon bills of exchange, which, in the first regulation in 1806, had been established at one per cent. was also reduced to a half. It is not my inten-

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tion to dilate upon the subject of these stamp-duties, except those on the actual sale of immoveable property, which are certainly of a more prejudicial nature than appears at first sight. They are taxes which fall, not upon the revenue of the mass of the people, but upon capital: so far, therefore, as the tax diminishes that capital, it destroys the means of putting labour into action. In Ceylon, where capital is much wanted, a tax of this nature, amounting to five per cent. upon the sale of immoveable property, seems not consistent with principles of good policy. It is a tax, too, generally paid by the seller; always so, when he is compelled to sell by distress; for the purchaser then makes his own conditions. It is, therefore, a tax of a very harsh nature, as tending to aggravate misfortune, and helping to total ruin those who are in the way to it. It is also of baneful consequences, where it attaches itself to marriage contracts. In a country where capital is very limited, a tax of five per cent. upon property that is transferred to the husband, who is soon to be loaded with the expenses of a rising family, takes away from him too large a portion of the means he has for cultivating the land which comes to his possession.

The per-centage paid upon the transfer of, or contracts upon, moveable property, being reduced to one per cent. is less prejudicial; and, as far as it falls upon mercantile transactions, however it may clog them with trouble and inconvenience, will, in general, be

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paid by the consumers; and consequently falls eventually upon revenue, and not upon capital.

The sums collected by Government, in the sale of judicial stamps, for several years, exceeded the expectations that had been entertained. Stamped paper being required for every summons, answer, decree, and every other act passing before a judicial court, and all these stamps being rated in proportion to the amount of the claim, it has very frequently happened, that demands, originally of trifling sums, have increased to considerable ones, from the cost occasioned by the stamps made use of. Nor are the natives of Ceylon checked, by these means, in their litigious disposition, as long as they have money to indulge in it. This is also a tax that generally falls on capital, and is, consequently, so far detrimental to the community at large. This source of revenue to Government has lately much decreased; but, it is apprehended, not before it had involved a number of native families in embarrassed circumstances, and reduced others to real poverty. The present system of levying that tax, with a variety of stamps, of different descriptions, required for every particular act; the difficulty and trouble attending the distribution of so many stamps, in every part of the country; the necessity which every distributor and sub-distributor of those stamps is under, of keeping a complicated account; and the difficulty of checking those accounts; render the present system, in my humble

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opinion, very defective: and I cannot comprehend why a more simple method has not been adopted. It frequently occurs, at the out-stations, that the stamp intended for one judicial act must be attached to another; and that for want of the particular stamp, to a certain amount, and of a certain description, twenty or thirty stamped sheets of paper, of that or of another description, making actually a small book, are attached to some of the judicial acts on which this tax is levied. This branch of public revenue seems, therefore, to deserve a general revision, in which great reduction and simplification ought to be had in view. It is not easily comprehended how it has happened, that while the Colonial Government has been extremely solicitous to give to this tax the greatest possible range on every judicial act or mercantile transaction, and wherever property is concerned, the simple mode of levying a revenue by stamps upon receipts, as practised in Great Britain, has not been adopted.

From all that I have had occasion to observe in this Work, respecting the tenure of land, it must be evident, that the title-deeds to landed property cannot be generally in a clear and orderly condition; and above all, that many are entirely wanting. A general registry of land has consequently been, and still remains, a great desideratum; to accomplish which, several attempts have been made, but hitherto without success. The renewal or registration of title-deeds has been, in

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those attempts, considered as another source of public revenue, by the fees and stamps attached to them; but, besides the collection of some revenue, I fear very little benefit has hitherto been derived; and much remains to be done, by the introduction of some fixed and well-regulated system, for the formation of such a general registry, as may be referred to, with confidence, to ascertain the claims and rights of the possessors of land.

A reference to the Table, No. 16, will shew the revenue derived by the Colonial Government from stamps, and from fees collected in judicial proceedings, without the intervention of stamps; but which is also a tax precisely of the same nature as if it were levied by means of them.

Goods sold by public auction are subject to a tax of six per cent. I have no remark to make upon it, except that the same objections which exist against the five per cent. charged upon immoveable property, sold or mortgaged by private contract, apply likewise to the six per cent. imposed upon the sale of moveable property by public auction*.

This closes my inquiry upon that branch of public

* I refer the reader to the Table, No. 16, for the amount of the revenue collected in the years 1809, 10, 11, and 12; under the heads, *Stamps and Judicial Receipts, Fines and Forfeitures,* and *Duties upon Goods sold by Public Auction.*

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revenue which is raised by taxes, imposed directly, or likely to fall eventually, upon capital. I shall pass, now, to the consideration of those taxes which it is intended should fall immediately upon consumption.

III. TAXES UPON CONSUMPTION.

These taxes are comprehended under the following heads; namely, Sea Customs, and Land Customs; the Exclusive Privilege in the Sale of Salt; the Duties collected by the Marine Department; the Licences for the Sale of Spirituous Liquors; the Fish Rent; and, lastly, the Batta upon the Sale of Government Bills drawn upon England, or upon the Presidencies of Madras, Bombay, or Calcutta. I shall, in succession, give an account of the revenue collected under those heads; and explain, as much as lies in my power, the nature and effects of these taxes.

SEA CUSTOMS.

In treating here of the Sea Customs, which is one of the principal sources of the public revenue, I need not enter into a minute inquiry, as to the manner in which the duties imposed upon different articles of commerce affects the import or export of them; having already gone through that detail, in the preceding pages, in which I examined the various commercial interests of the colony. I shall, therefore, here confine myself to a few general remarks; referring the

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Reader, for particulars, to the foregoing part of this Work; to the Tables, from No. 17 to No. 24, inclusive; and to the Custom-house Regulations and Tariffs, *Appendix* B.

I have already had occasion to state the improvements which have been made in this department by the establishment of those Regulations, and that of fixed valuation of goods in the Tariffs; by which means the honest merchant's interests have been protected, no less than those of Government. The revenue derived from Sea Customs has been gradually upon the increase for several years; although it may not appear so to an observer, unacquainted with the causes which occasioned an extraordinary collection in the years 1806 and 1807: Those causes I shall hereafter explain. The amount realized since 1806 has been as follows:

	Rix-dollars.	Fanams.	Stivers.
In 1806.—From Exports	332,078	11	3
Imports	97,470	10	1
Passports	9,288	8	2
	438,838	6	2

	Rix-dollars.	Fanams.	Stivers.
In 1807.—Exports	447,667	4	0½
Imports	93,797	11	0½
Passports	9,063	8	2
	550,528	11	3

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	Rix-dollars.	Fanams.	Stivers.
In 1808.—Exports	324,525	5	3 ½
Imports	92,995	11	1
Passports	10,240	11	2
	427,762	4	2 ½
In 1809.—Exports	360,866	4	3 ¼
Imports	68,912	2	3 ¾
Passports	10,548	4	2
	440,327	0	1
In 1810.—Exports coastways	14,433	4	3 ¾
Ditto beyond Ceylon	359,213	1	1 ¾
Imports	97,254	2	0 ¾
Passports	9,532	6	1
	480,433	2	2 ¾
In 1811.—Exports coastways	39,386	8	3 ½
Ditto beyond Ceylon	291,206	0	1 ¾
Imports	116,826	1	3 ¼
Passports	14,076	8	3
	461,495	7	3 ½
In 1812.—Exports coastways	25,928	2	0 ½
Ditto beyond Ceylon	246,204	2	0
Imports	123,576	7	3 ⅛
Passports	14,476	1	1
	410,185	1	0 ⅝
Add duties upon tobacco exported under contract . .	79,943	0	0
	490,128	1	0 ⅝

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	Rix-dollars.	Fanams.	Stivers.
In 1813.—Exports coastways	20,582	2	2
Ditto beyond Ceylon	233,528	11	2
Imports	138,143	3	1
Passports	16,550	7	0
Storehouse	14	0	0
	408,819	0	1
Add duties upon tobacco exported under contract . .	114,564	0	0
	523,383	0	1

Upon the above statement it is necessary to make a few remarks: and first, I shall observe, that the extraordinary high collection made in the year 1807 cannot be placed on a general average, as the revenue of that year; because it originated from the great export of arreca-nuts, which had been detained in the Candian territory from the year 1803, in consequence of the war. The re-opening of that trade with Candy took place towards the end of 1806. Part, then, of the revenue derived from the exports of arreca-nuts, in that year, and a much greater part of that of 1807, must rather be placed to the account of the preceding years. The average revenue derived to Government from that branch of exports was from ninety to one hundred thousand rix-dollars; but it will be seen, in Table, No. 18, that the collection upon that head, both for cut and uncut arreca-nuts, amounted, in the year 1807, to 196,821 rix-dollars. By reference to the Tables, Nos. 19, 20, 21, 22, 23, and 24, it will be remarked, that since the year 1808, that

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revenue has generally been upon the increase, taking together the exports of the cut and uncut arreca-nut; also the coastways exports of those articles with those beyond Ceylon. The augmentation is chiefly owing to the duties of the cut arreca-nut having been equalized with those of the uncut; a measure I recommended in the year 1809, and which was explained in the former part of the work, treating of that valuable article of commerce.

2dly. As the coastways exports had not, previously to the year 1810, been separated from the real exports beyond Ceylon, there has not been a sufficient time to judge, with great correctness, of any permanent rise or fall in them. It must only be observed, that the great difference appearing between the years 1810 and 1811, from 14,433 to 39,386 rix-dollars, seems to have originated from the supply of arack and tobacco, yearly carried by sea from one part of the island to the other, having been delayed in the latter part of the year 1810 (probably owing to the state of the season), which brought a much larger revenue in the year following.

3dly. The exports beyond Ceylon appear, by the statement of Revenue collected, to have decreased in the years 1812 and 1813. This circumstance is to be explained. In treating of the Jaffna tobacco, which forms nearly two-thirds of the whole exports of it, it was stated, that a contract had been entered into

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by the Ceylon Government with the Raja of Travancore, in the year 1812, for the supply of that commodity wanted in his territory; and I also entered into a detail of the general monopoly that Government was led to undertake, with a view to that contract. In consequence of these measures, the revenue formerly collected at the Custom-house upon the exportation of tobacco ceased, in great part, in the year 1812, and almost entirely in 1813; and was fully compensated by the profits made by Government upon the sales of the tobacco, which were entered into a separate account. Government, so far as its immediate pecuniary advantages are consulted, has benefited by that contract. If, however, the general average of duties collected formerly upon the exportation of tobacco, which may be viewed in Tables, Nos. 17, 18, 19, 20, 21, and 22, be added to the collection upon exports in 1812 and 1813, it appears, then, that those years were fully as productive as any one preceding; add to this, that the great scarcity of food which prevailed in Ceylon, during those two years, drew an unusually large portion of the commercial capital to the importation of grain, which pays always but a trifling duty, and which duty, owing to the urgency of the times, was suspended. This being considered, we shall admit that the trade of the island must have been in an improving state, to have produced the revenue that was collected in the years 1812 and 1813.

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4thly. The Imports have been regularly upon the increase, since the year 1809, without any new duties having been imposed; except in the year 1813, when the addition of two and three per cent., charged on certain commodities in commutation of the bazar-tax abolished in that year, had begun to operate from the 1st of August. I shall have occasion to give an account of that measure in a future part of my inquiry.

Upon the whole, therefore, the public revenues placed under that department have generally risen. There is a circumstance, however, which cannot but strike the reader, in looking over the above statements; namely, that by far the largest part of the revenue seems to be derived from the Exports, instead of its being charged upon the Imports, as the policy generally followed in establishing Custom-house duties would have pointed out. To this I must first remark, that I am by no means convinced of the propriety of generally following that principle; namely, of charging with heavier duties the goods imported, in preference to those exported. This is my reason:—

The goods grown or manufactured in foreign countries, must obtain in our market, as well as in every other, a sufficient price to replace the capital of the manufacturer, or that of the farmer, with its usual rate of profit, the rent of land, with the expenses of labour and of exportation: our charging a very high import-duty cannot reduce the price of the

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commodity imported below what is necessary to defray all those charges, else the commodity will not be imported. The duty, therefore, must in this case be all paid by the consumers, namely, our own people.

If heavy duties are imposed upon goods exported, the policy of the measure will depend upon the following circumstances: namely; whether the commodity grows, or can be manufactured, in other countries; for if it cannot, and the demand for that commodity continues abroad, the duty must be paid by the consumer there, and the quantity exported will continue the same. And, in fact, whether or not other commodities of the same nature can enter into competition with ours in the foreign market, the duty must never rise so high as either to diminish the demand for the commodity exported, or allow it to be undersold by what is produced abroad. But until the Export-Duty reaches those limits, it can in no way be prejudicial; as it falls entirely upon the consumers abroad, and does not impede our industry at home.

In observing, with some attention, the Tables, from No. 17, to No. 24, it will be remarked, that the principal sources of revenue, under the head 'Exports,' are confined to the duties levied upon arreca-nuts, tobacco, and arack; and we may, perhaps, add reapers and rafters from Jaffnapatam; which, together, amount to an average of 300,000 rix-dollars per annum.

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In treating of those commodities, and the commerce carried on with them, I fully explained the reasons why a deduction from the duties which have been for a long time imposed upon their exportation would, in my opinion, occasion an irreparable loss to Government, without the least benefit to the country. For a full account of those reasons, I refer the reader to that part of my work: and here I need only state, in a few words, that of the tobacco and the arreca-nuts we have nearly the monopoly on the coast of India; because, of the former, none is produced of that kind, except at Jaffnapatam; and of the latter, none are produced equally good as in Ceylon. This circumstance has afforded means to the Government to tax highly the exportation of these commodities, and to make the tax fall upon the foreign consumer. The arack of Ceylon, as I have stated, is, on the contrary, rather placed under a foreign monopoly; which compels the growers, manufacturers, and exporters of that commodity, to accept of the lowest possible price; which is, in fact, regulated by what the contractors for the supply of His Majesty's navy in India, and of the Company's troops under the Madras and Bombay Presidencies, choose to offer:—a reduction from the moderate duties of eight rix-dollars per leager, or about ten per cent., would only add to the profits of those contractors. And lastly, a diminution of the duties, now amounting to twenty-five per cent., upon the exportation of palmyra reapers and rafters from Jaffnapatam, may induce so many of those

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valuable trees to be cut at once, (which, as I have already stated, are of an exceeding slow growth,) as will considerably diminish the quantity of food necessary to the maintenance of that province.—The perusal of *Appendix* B. will acquaint the reader with the regulations in force respecting the Sea Customs, and with the rates of duties chargeable on different commodities.

It may be remarked, that the goods exported coastways are charged with the same duties as those which are exported beyond the island; and that the coasting trade would seem entitled to an exception from those duties.

This exception could not be granted, with safety to the public revenue, except by means of a drawback, payable at the place, or port, where the goods should be landed; or by making the exporters of goods enter into bonds, at the place and time of exportation. Under either system, however, the deduction that would be made from the duties of the Custom-house department must be considerable; while the augmentation that would be occasioned in the expenses of the establishment, for the purpose, not of augmenting, but of diminishing the revenue, could not make the measure at all acceptable to the Colonial Government.

The goods exported, on which the release from

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duties could be a matter of much importance to the coasting trade, are, the tobacco, the arreca-nuts, and the Jaffna reapers and rafters; as it is only upon those three articles that the duties are heavy. Tobacco and arreca-nuts, however, are articles which, although of some importance to the comforts of the natives, yet the quantity consumed by each individual is so small, that the duty, although amounting, on tobacco, to about 60, and, on arreca-nuts, to 80 per cent. prime cost, cannot, perhaps, be very burdensome; and yet it offers such a temptation to smuggling, that if the native vessels be allowed to quit the shore, upon bonds being entered into by the exporters of tobacco or arreca-nut, and without the duties being actually paid, I am persuaded that the checking of smuggling would be exceedingly difficult; and Government would be compelled to enter into endless prosecutions, to enforce the payment of the bonds.

In the export of palmyra reapers and rafters, which are charged with a duty of 25 per cent. *ad valorem*, the relief would be certainly of some convenience to the natives; as the use of the Jaffna reapers and rafters, for the construction of all buildings in the island, is general. Yet I have already stated, that the lowering of those duties might, under other considerations, be a dangerous measure; namely, by encouraging too much the cutting of a tree which contributes so plentifully to the food of the inhabitants of Jaffnapatam, and the growth of which is so very slow.

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Upon the generality of goods exported, the duty amounts to only five per cent.; and the abolition of it could prove of no material benefit to the country, as it would very likely be necessary to substitute some other taxes in their stead.

LAND CUSTOMS.

UNDER the head 'Land Customs' are comprehended four taxes of very distinct and different natures. These are, 1st, the land-pass duties, charged upon all goods that are transported, by land, from one province to another of our old territory, or from our old possessions to the Candian country; and *vice versâ*. 2dly, Duties charged upon goods crossing rivers, or carried by any kind of inland navigation. 3dly, The tax levied by affixing a stamp upon all cloth manufactured in the island. 4thly, The bazar-tax, imposed, at the rate of two per cent. upon grain, and three upon all other commodities sold in the island by retail.—This tax was abolished in the year 1813; but, in consequence of the important discussions that took place upon the subject of it, and with a view to prevent the possibility of a renewal, I shall consider it of benefit to the colony, here to record the destructive nature and pernicious effects of that tax. So strongly, also, has the abolition of the land-pass duties, and of that upon the manufacture of home-made cloth, been recommended, that it is probable they may, by this time, have been set aside; yet, for the reasons above stated, I shall enter into an inquiry

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concerning them: and having myself taken the most prominent part in remonstrating against the oppression, impolicy, and baneful effects of all these taxes, and proposed others in commutation, I owe it to myself, as well as to the colony, fully to explain the reasons upon which my opinions were grounded.

1st. The land-pass duties are levied in the districts of Jaffnapatam, Chilaw, Putlam, the Wanny, Manar, and Trincomalé; and the revenue collected in them may be stated at about 16,000 rix-dollars *per annum.* This duty was generally established some years ago, at the rate of seven and a half per cent. upon the value of the goods; but at Jaffnapatam, Manar, and the Wanny district, it was reduced to five per cent. in the year 1812. At Trincomalé, I am sorry to state, this tax has been but lately established. The collection of these taxes is sold to those renters who make the highest offers for them.

These taxes originated, as it is reported, from the avidity of the head Civil servants, or Collectors of Districts, appointed to the administration of them by the Dutch Government; which, paying their public servants but miserably, was in some degree under the necessity of conniving at many acts of arbitrary power, by means of which those public officers added to their emoluments, and often amassed large fortunes. With this view, they imposed these land-pass duties upon goods and merchandise that were imported or exported

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from their provinces, either to other provinces of the Company, or to the Candian territory. As the establishment of these taxes had originally been introduced at the pleasure and will of each Collector or head Civil servant, so they were by no means uniform, either in the rates of the per-centage, the manner of collection, or the description of goods on which the tax was imposed. In some districts, all goods; in others, goods of a certain description only; were liable to the tax. The Dutch Government, finding, in time, that from this source considerable sums were derived for private emolument, deprived their public servants of them, and continued the taxes for the public treasury. Upon our taking possession of the island, we confirmed these taxes, nearly in the same state as we found them.

That these taxes are highly detrimental to cultivation, manufactures, and trade, by impeding the free circulation of the commerce of one district with another, in the whole circumference of the island, and with the interior of it, is too obvious to require proof. We have nothing further to offer on this subject. But, what would be thought, in this country, of a tax of seven and a half, or five per cent., levied upon articles of food, and the manufactures of England, when they are conveyed from one county to another? Yet how much more would the mischievous consequences of such a tax be aggravated, if the privilege of collecting them was sold to a renter; if no stated tariff was established

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to fix the value of the commodities liable to this tax; and the valuation of them was left to be fixed upon each article by the renter himself, who must, from the nature of his employment and avocation, be a hard-hearted interested person: the place, too, where these duties are levied, lying at a distance, sometimes, of twenty or twenty-five miles from the residence of the collector, or of any magistrate who can redress the oppressions and self-interested valuations of that renter?

Had the interior of Ceylon continued under the dominion of the King of Candy, it would have been well, here, to have examined what distinction could, with propriety, be made between the commercial intercourse with that country, and that necessary to protect, in every point, the old provinces. Perhaps some reasons might have been urged for placing under some restraint the commerce we were carrying on with the Candian subjects: but now that, happily, the whole of Ceylon has been united under the possession of the British Crown, every reason for distinction ceases; and I think the impolicy and offensive nature of the tax so evident in itself, that I shall pass on to the consideration of the next.

2dly. The duties levied upon goods crossing rivers, or carried by the inland canals.—In the south coast of the island, from Chilaw to Point-de-Galle, where many very large rivers must be crossed in ferry-

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boats, it is but just, that, as Government must be at the expense of keeping up those boats, passengers and goods should pay for being ferried over in them; and where Government is also at the expense of keeping in good condition and repair the canals for inland navigation, a toll should be paid, for defraying that expense. The taxes, therefore, raised under these heads, are perfectly just and reasonable in themselves: but I strongly object to the mode of collecting them, and my objection is twofold. First, I conceive it extremely prejudicial to the interests of the public, and to the happiness of the people, that the ferry-charges in the crossing of rivers should be rented, instead of being collected by native servants of Government; for, although the duties levied are but trifling, the inconvenience of having any valuation of goods fixed by interested persons, and the natural dislike to pay a tax, the amount of which may, in any degree, depend upon the arbitrary valuation of the person who is to derive a benefit from it, is highly offensive, and often causes the contributor to believe that the renter makes him pay more than he actually ought. In some instances, this inconvenience has been remedied by fixing the amount to be paid for the ferrying over of persons, cattle, palanquins, and other things; but a tariff of this kind can in no wise be applied to merchandise, unless it were fixed indiscriminately by the weight; and unless such easy methods could be introduced for ascertaining that weight, as those practised for weighing heavy carts and waggons in England, at the turnpike-gates.

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A strong objection also arises to the renting of the ferries in Ceylon, from the very bad and negligent manner in which they are generally served by the renters: and although they are careful to have ready convenient barges and a good crew, whenever they are aware that the Governor, Collector, or any public servant of superior rank, is likely to pass those rivers, I know, from experience, that when they are taken unawares, the service at the ferries is at all times found to be very much neglected, and more particularly at night; and that very often the barges are in a dangerous condition, and not unfrequently without crews; so that the passengers must work themselves across the river, and meet with no crew from the renters to help them, but find only the renter himself, or a servant of his, ready to demand the duties.

As to the collection of the tax upon the inland navigation by the canals, much inconvenience and expense is occasioned to the contributors, by the tax being rated upon the value or quantity of the goods laden in the boats, instead of being at once established according to a fixed rate upon the boats or barges. In consequence of this mode of levying the duties, the goods must be examined by the tax-gatherer; and, in many instances, the boats must be unloaded, and the goods measured or weighed, for the mere purpose of collecting the tax. The loss of time and expense attending this operation is four times more burdensome than the tax itself; or the owner must submit to any guess made

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by the tax-gatherer upon the weight or quantity of the goods, rather than submit to the inconveniences above described. By taxing the boats at a moderate fixed rate, without distinction, whether loaded or not, the tax would be exceedingly light, and (as native servants of Government are employed in it) much more easily collected by a less number of people, and checked with the greatest facility.

3dly. In passing to the examination of the tax imposed, by a stamp, upon the cloth manufactured in the island, I shall only advert to a former page; where that subject was fully treated, in a review of the commercial interests of the colony; and where, I hope, it was clearly proved, that such a tax is by no means suited to the present circumstances and state of the manufactures of the island, and should, in every view of good policy, be abolished, or reduced so low as merely to serve for a source of information to Government, in order to know at all times the prosperity or decay of that important branch of public industry. Other means, however, may also be devised to obtain that information, without preserving any part of that very prejudicial tax.

4thly. I shall take a view of the bazar-tax, which was for some years a cause of much discontent to the natives of Ceylon; and which the Colonial Government, after a full investigation of its nature and effects, very wisely abolished in the year 1813;

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the deficiency which was expected to take place in the public revenue being compensated by an additional duty, imposed, at the Custom-house, upon the generality of goods imported according to the same rate as the bazar-tax, namely, of two per cent. on grain, and three per cent. on all other commodities.

It was customary in many parts of India, when troops marched, or remained encamped for any time, for numbers of retailers to attend them with articles of food and convenience; by which means many of these petty traders obtained a livelihood, and some of them realized considerable sums. This gave rise to a contribution, which was levied by the officers commanding the troops, in conformity to what had been practised by those of the native princes, and to the antient usage of the country. This contribution has been known by the appellation of Bazar-tax, and was, in general, rated at so much per day, for leave to sell all sorts of goods to the troops.

Upon our taking possession of Ceylon, this practice was in several instances adopted: but in the regular markets of the towns we found no bazar-taxes established by the Dutch Government, in the way of a per-centage upon the quantity or value of the goods sold; and the bazars were then subject to no tax, except a very slight one imposed on the ground occupied by the shop. The amount was fixed, and the produce farmed. In each bazar a person was

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appointed, with the title of Bazar-master, to superintend the weights and measures, and to preserve cleanliness. When a scarcity of any particular article of consumption occurred, he reported it to Government, which ordered a supply from the country: and this, by the bye, proves the minute interference of Government in all those things that ought to be provided by national industry and private interest; or else in what a low condition must that spirit of industry have been, if such interference was found necessary. This bazar-master received from the Dutch Company the pay of a private soldier, and one stiver and a half per week from every shop, which did not amount to the one-hundredth part of one-fifth per cent. on the goods that were sold, and was so trifling as to deserve no notice.

In the year 1807, it was thought that a considerable revenue could be raised for the public by a tax upon all articles sold by retail in the public bazars; and it was consequently established, at the rate of two per cent. upon all sorts of grain, and three per cent. upon all other goods, whether the growth or manufacture of the colony, or of any foreign country; whether also that grain or other goods had paid any import or other duties, or whether they had not. This was entirely a new tax, to be collected in addition to all those which were already established. A tax of so wide a nature, and which affected, at once, every article of commerce, was in many instances easily avoided,

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by clandestine sales; and, on the other hand, it was difficult precisely to know, in many commodities, what was a wholesale or a retail sale. It therefore became necessary, in order to make the tax productive, to impose a variety of distressing and burdensome restrictions. First, an attempt was made to fix the number of pieces of cloth, or the quantity of other goods, that should constitute a wholesale: secondly, it was found necessary to forbid all sales by retail, except in the fixed bazars, which was attended with much inconvenience to all those who lived at some distance from them, particularly as seldom more than one or two bazars were established in each town. In order to tax the great variety of produce of the country that was brought to market, and to ascertain the amount of the two or three per cent. that was to be levied, no tariff could well be established; and if there had been one, the poor natives of the lower class would not have derived much protection from it. The very trouble required to make the calculations upon every trifling article of food or consumption would have been endless; so that the valuation could not but be left to the mercy of a Lascareen or Peon, or to an interested renter and his servants. As might have been expected, the quarrels and litigations, between them and the petty traders or country people, were frequent, and always terminated to the disadvantage of the latter.

It was easy to be perceived, that this tax struck at the very root of national industry, and was a perpetual

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source of irritation and discontent. The importing merchants, and particularly the Indians from the continent, suffered from this tax as much as the inland traders; and the restrictions were very hurtful to them, from the nature of the trade which they carried on. In markets so limited as those of Ceylon, and subject, consequently, to be easily glutted by any extraordinary importation, the liberty of selling partly by wholesale, and partly by retail, is of incalculable advantage to persons in trade. Merchants always accommodate their speculations and manner of trading to the state and circumstances of the markets; and those either established in Ceylon, or trading to it, have consequently all been in the habit of carrying on their speculations partly by wholesale, and partly by retail.

The restriction imposed to prevent sales by retail, except in the bazars, had left the burghers, who, from their condition in life, could not without degradation keep up their shops in the bazars, entirely at the mercy of the retailers, who, by these means, very often combined against them with success. In very large markets, this combination, perhaps, could not have been entered into; but in little markets, when they are at all overstocked with goods, and money is scarce, we know, by experience, that combinations of the retailers have been carried on, both to the injury of wholesale merchants and of the public.

Owners of lands and gardens were compelled to

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take the produce of them to certain fixed places of sale, in order that the tax on the value of that produce should be levied. Their lands and gardens, however, were in many instances so distant from those markets, that the trifling value of the goods could not compensate the loss of time and the trouble with which the carriage of them was attended. Yet it must be evident, that, notwithstanding these restrictions, the facility of evading this tax must have been great, and the opportunities tempting; a circumstance which always proves a tax to be impolitic and unadvisable. But governments, in general, think that this inconvenience is to be remedied by confiscation of goods, and other severe penalties, which were consequently imposed; thus, as Adam Smith justly observes, first creating the temptation and opportunity of evading the tax, and then increasing the rigour of the law in proportion to that temptation and opportunity.

It was urged in favour of the bazar-tax, that it was but an Excise-duty, such as has been imposed on several articles of consumption in this country, and under every other European Government; and that it was paid in a convenient manner by the consumer, because the amount of the tax becomes identified with the price of the goods, and any man might, if he chose, avoid paying the tax, by refraining from purchasing them. That the bazar-tax was but an Excise-duty could not be denied; but, by attaching itself, at

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once, to every article of food or convenience, it became a duty of a very different nature from the Excise levied in England upon only a few articles of consumption. The bazar-tax was also paid in a convenient way by the consumer, by its being identified with the price of the goods; but it certainly was not in the power of any one to avoid it, unless he could live without food, clothing, and every comfort of life.

It was also not unfrequent, from the manner in which the tax was collected, that it was contributed two or three times upon the same goods; those, in particular, which were of colonial growth, and which ought, on the contrary, to have been taxed more lightly, or not at all: for, in many instances, it had been found so troublesome and difficult actually to levy the tax upon the goods, that it became necessary to commute it for a tax upon shops: but by this having been done without a general system, it happened, daily, that some of the goods which had paid the tax when sold by the grower, who brought them to market, became subject to it again, on being exposed in the shops.

As it was necessary to collect this tax at the arrival of provisions and goods from the country into towns; and at the entrance into the bazars, upon those goods which had been imported by sea; it required a very great number of native public servants to be employed in that duty: consequently, they could not all be of

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superior rank; and it is to be feared that the means of checking the receipt of this branch of revenue were as few and difficult as they were necessary.

These reasons alone would have been sufficient for abolishing the tax; but other great objections, to which it was liable, appeared in a most conspicuous manner, when contrasted with the following measure, which was proposed, and, after a due consideration, adopted. The measure I allude to was, that instead of the duty of two per cent. on grain, and three per cent. imposed upon all other goods sold by retail, whether imported from abroad or the production of the island, an additional Import-duty should be levied at the Custom-house; which was to be imposed to the same amount as the bazar-tax, but only upon the grain and other goods brought to the island. And the following calculation proved that the proposed commutation was likely to be productive of an increase, rather than a defalcation, in the public revenue.

The average revenue of the bazar-tax, collected during the years 1809, 10, 11, and 12, amounted annually to 61,000 rix-dollars. In the year 1811, it was exactly 61,704 rix-dollars. In the same year, the duty that was collected at the Custom-house, upon grain imported, and which was valued very low, and the duty rated at one per cent., produced a clear revenue of 13,016 rix-dollars.

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	Rix-dollars.
If, instead of the two per cent. levied upon all rice and other grain sold by retail, an additional two per-cent. had been levied only upon that which had been imported, it would have produced . .	26,032
The Custom-house duty, at seven and a half per cent. on cloth, amounted to 67,333 rix-dollars; and the additional three per cent. would have given . .	26,900
The Import-duties on all other goods amounted to 36,476; and the additional 3 per cent. on them would have yielded,	21,885
Total . .	74,817

which gives 13,817 rix-dollars in favour of the alteration proposed, besides the savings of the expenses incurred in collecting that part of the bazar-tax which was not rented: and, as to that which was rented, it is evident that it must have taken away from the pockets of the contributors much more than was paid into the public treasury; besides adding to the mischiefs which have been already animadverted upon, as produced by the farming-system.

The tax imposed at the Custom-house would also fall more lightly upon the goods liable to it, than the bazar-tax did upon those on which it attached, and of which those imported were of the number, European goods only excepted; for, although the taxes on both were

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imposed *ad valorem*, at the rate of two per cent. on grain, and three per cent. upon all other goods, the valuation made at the Custom-houses is considerably lower than that made at the bazar. In the former, it is a valuation upon a fixed tariff, established according to the lowest wholesale price; in the bazar, it was an arbitrary valuation, made either by the renter or the tax-gatherer, agreeably to the highest possible retail price: so that the difference of the duty paid at the bazar, and what would be paid at the Custom-house, amounted, in many instances, to upwards of fifty per cent. This circumstance had the most distressing and odious effect upon the sale of rice and other grain, and indeed of every kind of food. The duty levied on grain at the Custom-house, upon a fixed tariff, does not alter with the markets: if scarcity of food advances the price of that necessary article of life, the duty does not increase with it; but in the bazar-tax the amount of it enlarged with every advance of price, and became more and more burdensome upon every article of food, in times of scarcity, when it ought to have been lighter.

The tax newly proposed being confined to goods imported, it would operate as a premium upon agriculture and home manufactures,—an encouragement too much wanted. These considerations are in themselves so strong, that it is needless for me to dilate upon the subject, by adding others of minor force. It will therefore suffice to say, that they proved of such weight as to induce Government to repeal the bazar-tax, and

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to adopt the commutation proposed. This act of Government, proclaimed in July 1813, was received by the natives and inhabitants of Ceylon with the strongest expressions of joy. The criers employed to publish the proclamation in the streets and markets had actually money given and thrown to them by the petty traders and shopkeepers, as a demonstration of their joy and satisfaction in seeing themselves freed from a most baneful and oppressive tax; every class of people presented public thanks to the Governor; and, to crown the success of the measure, it was afterwards proved, by the revenue accounts from Aug. 1, 1813, till July 31, 1814, that Government had gained, in that year, by the abolition of the bazar-tax, and the commutation adopted, 19,558 rix-dollars.

SALT.

Salt is an article which almost all civilized nations make use of as an instrument of taxation; and in Ceylon, it must now be considered as one of the principal resources of the Colonial Government. It was not held of so much importance by the Dutch, as a matter of public revenue; but more so as a means, occasionally employed with some success, in controlling the pretensions and turbulent spirit of the Court of Candy; as the Candians could only obtain it from those territories that were in possession of the Dutch. It was, however, an object of the exclusive trade of the Company, at whose storehouses it could be purchased at a

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moderate price, in single parrahs. For a considerable time, the privilege of retailing this commodity, within certain limits, was granted to indigent widows, for their support. Governor Falk, perceiving that the produce, under this system, was not equal to the purpose to which it was applied, withdrew that privilege, and farmed out the right to vend salt by retail. The farmer received the salt from the Company's stores, at ten stivers, or two fanams and a half, per parrah; and sold it, in small quantities, at eighteen stivers, or four fanams and a half. To certain privileged persons he was bound to furnish the quantity they required at twelve stivers, or three fanams; and the amount produced by this farm was paid to the widow-fund.

The Candians drew their salt from Chilaw, Putlam, and the *Leways*, or salt-pans, to the south-east of the island. By the treaty of peace concluded with them by the Dutch, in 1766, the whole of the salt-pans were included in the Dutch territory. It was stipulated, that the Candians might collect salt in the salt-pans, without any expense, except what they were accustomed to give to the manufacturers; and in return, the Court of Candy promised to permit the Dutch to cut cinnamon in the Candian territory, or to cause it to be cut and delivered to them at fixed prices. In 1791, Governor Vandergraff, being informed of hostile preparations made by the Candians, prohibited the supply of salt for their use; by which means, the Dutch believed that, in less than a year, the Candians

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would have been reduced to great distress. It was then said that they had recourse to a species of potash as a substitute; but this proved so unwholesome, that it was supposed they were upon the point of submitting to any conditions, when the Superior Government of Batavia directed Governor Vandergraff to permit the passage of salt to the Candian territory, and to use every method of conciliation, to restore harmony between the two nations.

General de Meuron, who, after our taking possession of Ceylon, held the Provincial Government until a regular Governor could be appointed, was the person who first recommended raising considerably the price of salt, to be sold by retail, under an exclusive privilege, for the profit of Government. He estimated the annual consumption of salt in the island at 200,000 parrahs, which he supposed would cost Government 32,000 rix-dollars; and, as he suggested the retail price to be fixed at one rix-dollar per parrah, that tax would yield to Government a profit of 68,000 rix-dollars. If we must judge, however, from the gross amount of revenue collected in the years 1809, 10, 11, and 12, (salt being sold in the Cingalese districts at one rix-dollar and one-fourth per parrah, and in the rest of the island at only one rix-dollar,) it will appear that the consumption must exceed considerably 200,000 parrahs: for the two last years, it must, indeed, have approximated to 300,000. The revenue in 1811 amounted to 300,273 rix-dollars;

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and in 1812, to 305,695 rix-dollars; agreeably to the Table, No. 16, to which I refer.

Since the salt-department has been placed, by our Colonial Government, upon a regular and well-organized system, the Candians have been compelled to purchase from our stores the greatest portion of the salt wanted for their consumption; yet it must be believed, that much has been taken away by them, clandestinely, from the Leways, or salt-pans; and we may reasonably calculate upon a considerable increase in that branch of revenue, from our having now acquired full possession of that territory, and, consequently, being better able to protect the Leways, and prevent all frauds in the due collection of that tax. Under these circumstances, I shall think my expectation within the limits of reason and moderation, in fixing the future gross collection under this head at 360,000 rix-dollars per annum.

The expense attending the collecting of salt in different parts of the island is not the same; and the distribution of it from those districts where salt is formed, to those where it is finally retailed, is attended with considerable charges, which vary according to distance and other circumstances. The Great Leways on the south-east side of Ceylon, in the districts called the Magampattoo, belong immediately to Government. There the salt forms itself naturally into pools of great extent, the largest being three miles in circumference. It is situated near the sea-beach, extending

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from Hambangtotte towards the Batticalo district. Other pools are of different dimensions: the two nearest Hambangtotte are generally found sufficient, in years of plenty, (namely, when the crystallization of salt is not injured by unseasonable or excessive rains), to supply the usual demands of the Cingalese districts, and the interior. The formation of salt in the Magampattoo Leways takes place from July to the end of September: some is formed also in January, but that is, by no means, either certain or plentiful.

During the first years of our Government, the salt produced in those Leways was collected by the inhabitants of the nearest villages, upon condition of their delivering one-half of it to Government: this quantity was sold to a renter at an advanced price, and he was allowed to retail it at fixed rates. This monopoly was very imperfect, and inefficient; for the gatherers of salt were at liberty to sell their own share in any manner they pleased, which injured that of the renter. The salt, also, was often much adulterated with sand, and in other ways rendered impure; and the supply of this necessary article of life was left under the controul of an individual, instead of being immediately under that of Government.

A better system was afterwards adopted. The individuals collecting salt are now obliged to deliver the whole to Government, at an established price, which they receive in cash. A public servant has been appointed salt-agent; and it is his duty to inspect the Leways, to

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recommend and execute what may be required for their preservation and improvement. He receives all the salt that is collected, and pays the gatherers for it. They are paid at the rate of 1¾ fanams per parrah, for the salt collected near Hambangtotte, where the Government stores are opened to receive it. That which is brought from more distant Leways is paid a trifle more, but the prices are not quite fixed for it. For every ten parrahs that are paid for, the gatherers must deliver one parrah gratis, which is expected (and the salt agent is bound by it) to make up for all deficiencies arising from wastage by remaining in the public stores, until it is retailed in the various districts of the island. But this ten per cent. (in case the wastage is less than that rate) is not considered to be a perquisite of the agent. Any surplus must be accounted for to Government. The expenses of conveyance to the different stations is paid by Government, and three per cent. wastage is allowed during the voyage by sea. The conveyance of salt employs a great number of doneys belonging to the natives. The salt-agent, besides his regular pay of 3000 rix-dollars a-year, is allowed a commission of five per cent. upon the amount collected from the sale of salt, deducting the expenses. When the salt has reached the places of retail, it is then delivered to the Collectors of Districts, who cause it to be retailed by the servants of Government, and receive a further commission of two per cent. upon the net proceeds of the sales of their respective districts. All these charges included, it may be said that salt costs Government, in the Cingalese districts, five and a half

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fanams per parrah, and is sold at fifteen fanams; the difference making the Government profits.

The salt-pans near Chilaw are claimed as the private property of individuals, from whom Government purchases the salt, at the rate of one fanam per parrah, delivered on the spot. The removal of it to the public stores is paid by Government; and, all charges comprised, the average cost of the Chilaw salt, when retailed, may be about four fanams per parrah*.

In the northern districts of Ceylon, also, salt is formed in natural pans. Much is collected near Trincomalé, and is purchased by Government from the natives at fixed prices, not materially different from those paid in other parts of the island; but, as it does not require to be carried to such great distances in the northern as in the southern districts, to distribute the supply at the places of retail, it is sold considerably cheaper in the former than in the latter. This was, perhaps, the reason why the retail price in one part of the island is fixed at only one rix-dollar per parrah, while, in the other, it is sold at one rix-dollar and a quarter. I doubt whether that difference is warranted by good policy; and whether it is not a mere loss to Government, without a sufficient reason for it. In an article of which Government makes a monopoly, and which is sold at three times its prime cost, as a matter of taxation, and as one of the most easy means of

* The salt contained in a parrah measure weighs from fifty-four to fifty-six lbs. avoirdupois.

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raising the public supplies, the prime cost of the article ought to be no matter of consideration.

If the inhabitants of the northern districts were generally poorer than those of the south, or if they used a greater quantity of salt in their food, there would be some reason for that distinction; but of the existence of these circumstances I am not aware. In the district of Jaffnapatam, in later years, the privilege of retailing salt has been rented out to a farmer, and the farm has produced 30,000 rix-dollars per annum, making part of the sum-total entered under the head Salt, in the Table, No. 16. For some years, the retail of salt had, also, been rented to farmers in the districts of Manar and the Wanny: but it was gradually, and, I must say, wisely, discontinued; for there is no doubt, that a great many of the objections, which have been stated against the renting system, in other branches of public revenue, apply equally to this.

If a general calculation were to be made of the clear profits derived by the Government upon this monopoly, I think that (taking into account the prime cost, wastage, and charges of store-rooms and conveyance, the pay and commission allowed to the agent for himself and his establishment, and the commission to the Collectors of Districts) salt costs Government thirty-five per cent. of the price at which it is sold; and therefore, taking the total collection of the revenue for the years 1810, 11, and 12, at the annual sum of

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300,000 rix-dollars, we must suppose 105,000 to have been the whole cost of the salt, and charges of administration in the salt department; and 195,000 the clear annual profit.

The salt-pans in Ceylon are capable of supplying a larger quantity of salt than is necessary for the consumption of the country. Sometimes Government has been induced to purchase and put into store more salt than it required, with a view better to enforce the monopoly, and to prevent the salt being taken away by the natives in a clandestine manner.

Some of the markets in India would occasionally afford an opportunity of favourable exportation; chiefly those of Bengal, and of the Malay coast. At the former, the East-India Government has, at times, offered a price that would have insured a handsome profit upon the Ceylon salt: but the public stores there are naturally supplied, in preference, with the salt formed within the territories of the East-India Company under the Madras and Bombay Government; consequently, the Ceylon salt will not be received there, unless the supply from the continent of India fall short of the demand.

Returning to the consideration of this subject, as a matter of taxation, I am of opinion, that the Ceylon Government has not yet derived from it all the advantage that it is capable of yielding, without injury to the

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country. Salt may be retailed at a much higher price, without rendering the tax oppressive. On the contrary, if an additional price upon salt were imposed, in commutation of several other taxes which are of a more objectionable nature, the country, as well as Government, may be materially benefited by that commutation. The land-pass duties, the cloth stamp-duties, the joie-tax, the *ouliam* or capitation-tax, might be entirely abolished; the gross amount of which, including charges of collection, is, perhaps, about 45,000 rix-dollars, at the very highest; and, by fixing the retail price, throughout the whole island, at one rix-dollar and a half per parrah, a clear addition of revenue may be anticipated, of at least 80 or 90,000 rix-dollars. I shall now state the reflections which induce me to believe that the price of one rix-dollar and a half, or even two rix-dollars per parrah, would by no means be an oppressive price for salt; but, on the contrary, that the increase would be hardly felt by the natives of Ceylon.

A parrah contains from fifty-four to fifty-six lbs. of salt—we will say fifty-five—which, even at two rix-dollars per parrah, would make something less than two stivers per pound. It is not so much as three shillings for the fifty-five pounds. To this computation must be added the reflection, that the natives of India, by no means, make use of the same quantity of salt in their food as we do, except for the curing

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of fish, which they use in considerable quantities, salted and dried. But, for those purposes, salt is sold, from the public stores, at reduced prices; and therefore the high retail price of it would not affect this article. The natives never cure meat with salt; and they use it but very sparingly in any of their meals; their food consisting, it may be said, exclusively of rice and curry, made either of fish or vegetables. The curry itself is a dish that does not require much salt, being highly seasoned by spices and acids, of which they make great use. The rest of their food is of fruit, with which they use no salt. The poor class of Indians, therefore, is much less affected by the price of salt than Europeans are.

The population of Ceylon has been rated at one million and a half, including both our old and new territories. The quantity of salt hitherto sold, yearly, has not quite amounted to 300,000 parrahs. Taking it, then, at the highest, it would be one parrah for every five people, or one-fifth of a parrah a head; which, supposing the price of salt at two rix dollars per parrah, would make a trifle less than five fanams, or seven-pence halfpenny, a year, to be paid by each person for this tax; being about the amount of the wages of one day and a half of common labour in Ceylon. It must also be considered, that this tax is paid in a larger proportion by the richer people, than by the poor, who feed more upon fruit; and therefore,

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especially in Ceylon, (by continuing to exempt salt from the high retail price in curing fish) not at all oppressive to the population.

This public resource, therefore, may be made to minister to the wants of Government, even beyond the rate which I have proposed; with less detriment to the interests of the country than almost any other tax that I know of.

MARINE OR MASTER-ATTENDANT'S DEPARTMENT.

THIS is a department which does not pay its own expenses; if we merely look at the sums entered in the Table, No. 16, for the amount of its revenues; and in Table, No. 25, for that of its charges;—the latter generally exceeding the former, by about twelve or thirteen thousand rix-dollars, annually. But it makes full amends for any apparent deficit, if we examine the utility of this department in a more enlarged point of view; and we shall be convinced of the propriety of keeping it upon its present footing, under considerations favourable to the trade of the colony, and to the real interests of Government. An insight into the arrangements of that administration may be of advantage to commanders of ships and other sea-faring people trading to Ceylon, and may not be uninteresting to all persons generally employed in that line.

The loading and unloading of ships in the three principal ports of Ceylon, the providing of them with

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water, and affording them every assistance they may require, either in bad weather, or under other circumstances, is done by Government, through the Master-attendant's department; for which purpose, regular establishments are kept up at Colombo, Point-de-Galle, and Trincomalé.

To defray the expenses of these establishments, certain rates are paid, as stated in *Appendix* C., which I have inserted for general information. Government has some boats of its own; and keeps in constant pay crews composed of good, well-experienced, sailors. Other boats are hired from several of the country people, who find it profitable to build or purchase them, and to let them to Government at a certain monthly hire.—In cases of urgency, other boats, and additional crews, are occasionally employed, as circumstances may render necessary. The commanders of ships notify to the master-attendant, what services they require, which are immediately performed, under the direction of subordinate officers; and the commanders of ships, or the merchants and passengers, who have articles to load and unload, have no further trouble but to pay the bill of the master-attendant, when the work is completed, or when the ship is going to leave the harbour.

It was suggested, at one time, to alter this system, with a view to relieve Government from what was thought an unnecessary establishment, which did not

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appear to pay its own expenses; and instead of it, to allow any persons that would undertake it, to serve with boats and crews the ships and vessels in harbour, upon their taking a licence from Government for that purpose, and paying a certain sum for the licence. I shall here state the reasons that, I believe, diverted the adoption of that measure, which, upon a closer investigation, would by no means have proved profitable, or, in other respects, advisable. The calculations were made particularly upon statements taken from the port of Colombo; and then the following facts were established.

1st, That the revenue which the licensed boatmen could derive, leaving the rates upon the same footing as they were then fixed by Government, and according to which rates Government was paid, could not be sufficient to afford a reasonable profit to the owners of the boats, and enable them, at the same time, to pay such a sum for their licence as would compensate Government for the expense which, upon that plan, it would be obliged to incur, in the loading or landing its own stores; which, in the importation of rice for the consumption of the troops, the loading of cinnamon, and watering and ballasting its own cruisers, would be considerable; all which is now done mostly by its own boats and crews, and only in a few instances some country boats are hired at a low rate.

2dly, That it would be necessary still to keep up

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some establishment for the assistance required by any ships of His Majesty's navy arriving in the harbour or bay, and for other purposes of public service; so that there would still be some expense incurred for that establishment, without the advantage of having one equally efficient as that now on foot.

It was evident, therefore, that the licensing system could not be introduced without a considerable loss to Government, besides the probability of its being attended with material inconvenience to the dispatch of public service.

Other reflections confirmed an opinion in favour of the established system. The boatmen and crews, as well as the coolies, or port-men and cart-men, employed in the boats, the loading and unloading of goods, ballasting and watering of ships and vessels, are now paid according to proper and sufficient rates; which would not be increased, nor their situation at all bettered, in being paid by the licensed boat-owners, instead of Government.

In respect to the rate of the charges at present in force, it is proper to remark, that although they are considerably higher than they would be charged by individuals (were they allowed to perform the duty without paying for a licence), yet they are by no means grievous to the parties concerned, considering the superior degree of convenience they meet with; in

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having whatever service they require, performed in the best manner, under the inspection of a public officer, and that too upon a mere application being made to him for that purpose: he makes the necessary advances of money, pays daily for every trifling charge, and has subordinate officers to attend to the whole detail, in loading, unloading, watering, and ballasting, or any other service during the stay of a ship in the harbour; and the commander has no further trouble (secure at the same time from impositions, which is no inconsiderable advantage to strangers) but to pay the master-attendant's bill on the day of his departure; and for which payment he receives a certificate, or discharge, from that officer, which becomes an official document in the settling of his accounts with the owners. In this respect, the present system affords great facility, principally to such captains of ships as do not often frequent the ports of Ceylon, or to the pursers of His Majesty's navy, who make generally their payments in bills, which they could not so easily negotiate with the licensed boat-owners. A spirit of order and regularity is also preserved in the ports, and a check is imposed upon smuggling and other undue practices against His Majesty's Customs, a check that could not be so well enforced under the licensing system. Above all, it is important that the crews of boats, when required to assist ships in stormy weather, should be under the immediate controul and command of an experienced public officer. It cannot be doubted that

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any system, which should, in the smallest degree, take those men from under such controul, would be much less suited to the local circumstances of the settlement; where men capable of giving that assistance, when urgency demands it, are few, and even then want that spirit of intrepidity and that experience which is acquired in ports of greater resort, and subject, in general, to a less tranquil climate. Of the few, the very few cases, where Government ought to take upon itself such undertakings as can be carried on by private speculators, the duties of the Master-attendant's office, in the manner now conducted in Ceylon, and under the local circumstances of that settlement, seem to be one of the strongest instances where that interference is actually beneficial.

Were not the Ceylon ports shut to ships and large vessels, as they are during the unfavourable monsoons; were the resort to them greater, and our trade more enlarged, so as to afford a constant and abundant employment to a large number of boats, and offer an opportunity of encouraging, by the licensing system, a considerable branch of public industry; the experiment might be worth trying, with caution: but, under opposite circumstances, it is to be feared that, by deranging the present system, much of that order and convenience to traders, which now tend to foster a rising commerce, would be lost, without equivalent advantages being gained by the alteration.

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LICENCES.

It will be remarked in the Table, No. 16, often referred to, that this branch of revenue had been rather on the decline since the year 1810, which amounted then to 205,114 rix-dollars, and was in 1812 only 144,924. The reason of this fall I shall hereafter explain. First, it requires to be premised, that almost the whole of this revenue is derived from the exclusive privilege of selling arack by retail, either in towns or villages; about nine-tenths of this tax depend upon it: the remainder is composed of the special privilege also of selling betle-leaf and arreca-nuts in retail at Trincomalé; producing yearly about 13,000 rix-dollars;—the permission to keep gaming-houses or cock-fighting pits, &c. which yields from eight to ten thousand rix-dollars a year;—a trifling sum of two or three hundred rix-dollars for leave to fish for curious shells at Trincomalé; so trifling, that there is no good reason to continue such a restriction;—and a few other equally trifling sources, which only tend to create unnecessary trouble and detail in the offices of revenue, with detriment to the real advantages of Government, because they check industry.

Upon this part of the public revenue a few remarks will suffice. To have subjected the inhabitants of Trincomalé to pay an additional price for arreca-nut and betle-leaf seems rather partial, while in the other markets of Ceylon no impost of that nature is

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charged; but the tax in itself is by no means oppressive. As to the gaming-houses, we have indeed to regret that the natives of Ceylon, in common with the people of other countries, and particularly in those where the enervating power of the climate renders them indolent, are too apt to idle their time, squander their property and injure their families, by that vice. The greater the restraint that can be put to such propensity, the better it will be for the morality, spirit of industry, and consequent happiness, of the Ceylonese. They are unfortunately equally prone to indulge in intoxication; and therefore the high tax of sometimes four, five, or six fanams upon each bottle of arack is by no means more than it ought to be; as it in some measure checks that evil propensity, and yields a handsome revenue to the public. The reason of its decline, since the year 1810, is, that this revenue was formerly almost everywhere in the island rented to native speculators: these, upon the miscalculated expectation of realizing large fortunes, had been induced to pay high for those rents, and had involved themselves and their securities in ruin. This sort of revenue was found difficult to collect in *aumany;* but it is of such a nature, that, with moderately good management, it may at all times be made to yield amply, without any inconvenience to the people, except the unavoidable one of paying the tax. When rented, it is naturally subject to many of the objections, which I have fully exposed, against the renting system in general, when treating of the taxes upon the

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produce of land. Many of the sums which had remained unpaid from these arack rents contributed to swell the head of Outstanding Balances, remarked in the Table, No. 16.

It may not be difficult, however, to adopt such a measure, as would obviate the offensive consequences of the renting system, without subjecting Government to the troublesome and minute detail of keeping up the arack-shops on their account. By the renting system, the privilege is sold to the farmers, to sell arack in a whole town, district, or province. These farmers are bound to pay the amount of the yearly rent, in different instalments; and they sub-rent this privilege to other farmers, or to the keepers of arack-shops, for the year, or any other period, and on such terms as they agree upon; which occasions contracts, debts, and litigations; in which many of them, with the long train of their securities, are involved.

Let us suppose that Government should, instead of it, sell licences, direct, to the keepers of arack-shops[1]; which licences should be renewed quarterly, and always be paid for in advance: by so doing, the inconveniences of the renting system would be avoided, litigation prevented, and a clear revenue secured. The condition of paying the licences in advance may prevent their being sold so well as otherwise they would. Yet, as the amount of a quarterly licence for each shop would be quite within the reach of many natives to

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advance, and a fair competition could be established, by disposing of the said licences by public auction, the Government might expect to receive the full value of them. Perhaps, in the first year, the natives would be a little remiss in the purchase of these licences, and make but low offers for them; but as soon as a few of the tavern-keepers should have found the undertaking profitable, the sale of the licences would obtain better competitors, and would then be placed upon its fair level. At all events, Government will find, that a clear revenue, uncurtailed, or unretarded by bad debts, undisputed by litigation, and, in other respects, harmless to the interest of the people, is, in the end, the most profitable to the Public Treasury.

The profits which constitute this revenue, and the emoluments of the arack-shop keepers, must, as hitherto, be derived from the high retail price which Government fixes upon the arack. The prime cost of it is about one stiver and a half per quart, which is generally retailed at six stivers (somewhat under 9*d.*) per quart. In fixing this difference, Government consults its own interests; and that this spirituous liquor should be sold dear, is necessary to the preservation of morals among the lower classes, in a climate placed under the torrid zone. But it will not be to the advantage of the public revenue to raise it so high as to discourage, too much, the use of that beverage.

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FISH RENTS.

The Ceylon Government has, from time immemorial, been entitled to a share of the fish caught at sea: and as the fishermen form a particular cast of natives, who have their Modilears or Head-men, these also were paid by another share of the fish brought to shore. As fish is very plentiful upon the coast of Ceylon, this tax did not prove grievous to the contributors. The share appropriated to Government, and that forming the pay of the Head-men, varies from one-fourth to one-sixth in different districts, and according to different customs; originally established, perhaps, upon the greater or less quantity of fish found on various parts of the coast. This revenue has always been rented; it being one of the few that cannot be well collected otherwise than by the interposition of a renter, who will be at the trouble of receiving the share of fish and selling it. Some time after we had possession of Ceylon, it was thought advisable to give to the Head-men a fixed pay; and in some instances Government took to itself the share of fish which was formerly received by them, and sold it to renters; in other instances, that share went to increase the general fund of the fishermen. These people are one of the most industrious and active casts among the inhabitants of Ceylon, yet they are not entirely free from the effects of indolence; and whenever the sea is a little rough, it is with reluctance that they will venture out. When the Head-men, by being secured in a fixed pay, had lost the personal

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interest they formerly felt in the quantity of fish brought to shore, it was found that the fishermen had grown very remiss in their exertions, to which they were no longer vigorously prompted by their Head-men; and it was thought necessary to revert to the old system, which began to be again introduced in the year 1813. The revenue derived from this source amounts annually, upon an average, to 120 or 125 thousand rix-dollars.

POST OFFICE.

The establishment of the Post Office is of little importance as an object of revenue. The sum collected yearly, as noted in Table, No. 16, doing little more than covering the expense of it; which it is only enabled to do, by the natives being made to carry the packets without being paid. Certain casts received *accommodessan* lands from the Dutch, or were exempted from certain taxes, upon the condition of being subject to the personal one of doing the duty of carriers. At one time, a regular establishment of Post-Office carriers was formed, and kept on foot for several years. The service was much better performed, particularly in point of dispatch; but the establishment was afterwards found too expensive, and the old system reverted to.

BATTA.

Upon this subject so much has been said in the First Book, under the head "Currency and Exchange," that any thing added to it would be superfluous.

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No. IV.—CAPITATION TAXES.

THE OULIAM.

THIS is another of those baneful and yet unproductive taxes to which I have had occasion to advert; and it is a matter of just surprise, that it has not long ere this been abolished. This measure, I am happy to say, however, was in contemplation at the time of my quitting the island. The subject is in itself interesting, and a few words upon it will not be improper.

When the Moormen, and Chetties or Malabars, first came to the island of Ceylon, previous to possession being taken of it by the Portuguese, they obtained the privilege of being, exclusively, authorized to keep shops in particular markets, for the retail of certain goods imported in Colombo and other principal seaport towns; and in consideration of such exclusive privilege, they bound themselves to work three months in the year for the Prince who governed the country; which they continued doing under the Portuguese and Dutch Governments, although their privilege had long been infringed upon. The work required from those two classes of inhabitants was, to keep the roads and fortifications in good repair—to make and erect new ones, if required—and to be employed, in fact, in all public works and buildings. Governor Vandergraff, finding, at last, that there was little need of their services, and wishing to enlarge the pecuniary resources of

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the Company, proposed to raise a revenue, by allowing the Moormen and Chetties to purchase their freedom from this obligation; and fixed the purchase of this redemption, in the Colombo district, at twelve rix-dollars, at Point-de-Galle at eight rix-dollars, in other districts a little less, according to the supposed rate of the price of labour prevalent in them. This measure left to the Moormen and Chetties the entire option, either to perform the work demanded of them, or to pay the pecuniary compensation. In this manner the Dutch Company went on, receiving from them in part their services, and in part a pecuniary contribution. When the island came under our dominion, the Commissioner of the Government of Fort St. George thought the Ouliam a heavy, burdensome, and odious tax, and willingly resigned the service and revenue derived from it. It is stated, also, that in the latter years of the Dutch Government the enforcing of this tax had been much relaxed. After Ceylon was translated from the English East-India Company to the King's Government, several unsuccessful attempts were made to re-establish the Ouliam Tax; but it was, always, found so offensive, and productive of such serious and detrimental consequences, especially by inducing the people subject to it to quit the British territory, that it was never carried fully into effect, nor placed under a regular and general system, until the year 1808, when a stronger attempt was again made to revive it. In some districts the revenue expected to be derived from this tax was sold to a renter;

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in others it was collected in *aumany*, by the servants of Government. The principal articles of the Regulation, and the conditions of the sales, and of the renters' engagements, were as follow:

That the renter, or the tax-gatherer on the part of Government, should be entitled to collect in some districts eight, and in others six rix-dollars per annum, from all persons subject to the Ouliam, from the age of sixteen to that of sixty; to be paid in two instalments; the first of which was made due on the 31st of August 1808, and the second upon the 31st of January 1809; and so on.

All persons employed in the regular and active service of Government, or living in the service of any European gentleman or burgher—all who were disabled by infirmity or being maimed, or exonerated by the customs prevailing under the Dutch Government—also all sailors, or other Moormen and Chetties, arriving on the island, and not having resided in it six months—were exempted from this tax: and the renter attempting to enforce the payment of it, from persons thus privileged, was made liable to a fine of ten rix-dollars for each offence.

All Moormen and Chetties who declared that they chose rather to perform the service demanded of them, than to pay the tax, were to be employed in the public works for three months in every year.

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All persons subject to the Ouliam, who, not having paid the tax in cash, should abscond, or in any other way evade the performance of the work demanded of them, were made punishable, by three months' imprisonment and hard labour.

Before I enter into an examination of the nature of this tax; the right, or the policy, of enforcing it at the present time; and the effects which must be produced by it; it will be necessary to offer one or two remarks upon the tenor of the above enactment, by which that tax was renewed.

In the first place, one of the reasons of exemption stands not upon grounds of justice and good policy; and withal, it opens a very wide door to abuse, to the injury of the public revenue; for those Moormen or Chetties who are in the actual service of Government, and consequently receiving a regular salary from it, or who, by their attendance upon European gentlemen and burghers, have that attendance much better paid than the labour of the poorer classes who work hard for a daily maintenance, ought not, upon any principle of justice and reason, to have been exempted from the tax: and it was well known, that many of those who were less in want of this exemption, and who performed some trifling service for European gentlemen, easily obtained from them certificates, by means of which they were admitted as the privileged class.

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But the part of the Regulation which seems most objectionable, is that which inflicts upon the mere infringement of a revenue regulation a severe and degrading punishment; such as hard labour; which ought only to be inflicted upon criminals: and on this head, I cannot help reflecting, with regret, that the public revenue in this colony is, in more than one instance, protected by penalties far more severe than the nature of the offence seems to justify. Governments and legislators cannot be too cautious in branding the stamp of crimes upon actions which, in themselves, according to the principles of natural justice and morality, cannot be classed as such.

If we now take a more comprehensive view of the Ouliam, it is impossible that it can stand the test of justice and good policy. In the first place, if I am to notice the general report, and the best information that it has been in my power to collect, respecting the origin of this tax, in times so remote that few facts can now be established with any degree of certainty, the right in Government to demand either the labour of the Ouliamers, or a compensation for it in money, had ceased when they were no longer maintained in the exclusive privilege of selling certain goods by retail in the Ceylon markets; for the Ouliam, either in labour or in cash, is generally admitted to have been established as a consideration for that privilege. But even admitting, as the friends of that obnoxious tax pretend, that it was insti-

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tuted as an impost attached to strangers, for permission to reside in Ceylon, it is, indeed, committing violence against our plain understanding and common sense, to consider as strangers those Moormen and Chetties whose families have, perhaps, been established in the island for six or eight centuries; or so far back, indeed, that the date of their establishment cannot be traced: and it is extremely cruel, that such a badge of submission—such a tax, offensive in its nature, and oppressive in the amount—should have been allowed to exist, by a Government in every other respect just, mild, and liberal-minded.

To prove that this tax is in itself oppressive, and pregnant with the worst of consequences, it will require but a slight reflection.

This is a tax imposed upon labour, and so unhappily contrived, that it is not in the power of the labourer to shift the amount of it upon the person who employs him, nor to charge it upon the goods on which his labour is bestowed. Were it a tax attaching to any particular labour or branch of industry (say that of shoe-making, for instance), the labourer would charge the amount of the tax in the price of shoes; but the Ouliam falls upon a particular class of labouring people, whatever be the branch of industry to which they turn themselves; and therefore, should they attempt to add the amount of the tax to the price of their goods, they would be undersold by all those employed

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in the same occupation, to whom the tax does not attach; or were they to demand higher wages for their daily labour than other labourers, they would not be employed at all. This tax falls, therefore, upon that unfortunate part of the population, like a dead oppressive load, without leaving them the smallest means of lightening it.

In those districts where the tax is rated at eight rix-dollars per annum, making ninety-six fanams, the price of common labour may be rated at about three fanams per day; and labourers cannot always be sure to find employment in Ceylon. If we deduct Sundays, and Fridays too for the Moormen, being holy-day by their religion, there will remain five working-days in the week; and if we take into the account occasional illness, and the uncertainty of obtaining employment, we ought not, perhaps, to calculate upon more than two hundred days' labour paid in the year;—but we will take it at two hundred and twenty, being something more than four days in the week; and we shall have, for the maintenance of a common labourer and his family, during twelve months, six hundred and sixty fanams: the Ouliam, then, makes more than one-seventh part of the whole annual amount of that labour. Should the Ouliamer choose to work three, or even only two, months in the year for Government, the tax is still more oppressive. This tax, as I have stated, must be finally paid by the labourer; he cannot shift it on his employer, nor on the

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consumer: and this tax, too, must be paid by him, in addition to all other taxes, to which he is subject in common with every body else. With this reflection strong on my mind, it has been a subject of surprise to me, that the enforcing of this tax should, at any time, have been recommended to the Colonial Government. So many obstacles, however, were always found in its way, that it has never been done with efficacy; and the revenue derived from it, from the year 1809, to 1812 inclusive, as may be seen in Table, No. 16, was but a trifle in the first year; and it ceased again to be enforced in the latter period. But many of the pernicious consequences of this tax had operated nearly as much as if it had been collected in the strictest manner; for it was generally reported, and I believe it, that many of the poorer class, who were subject to the tax, being placed in a state of great distress either by the payment or by the dread of this impost, quitted our territories, and a general dissatisfaction prevailed; and, instead of having stimulated their industry, it seemed, on the contrary, to put a check to it, and to produce a general feeling of apathy and abandonment among them.

What I have here advanced, respecting this tax, relates peculiarly to the southern districts, mostly inhabited by the Ceylonese; where the tax attaches itself both to the Moormen and to the Chetties, a particular class of Malabars, and other people, originally from the continent of India.

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But in the northern districts, a much more complicated system of taxation was, from time immemorial, established, which also may, with propriety, be placed under the general head of Capitation-tax, and was even there denominated the Ouliam. Wisely, however, in those districts this tax was never levied, after they came under the British dominion. The distinction between the Ouliam and the Capitation-tax, taken in the limited sense of the appellation used in Ceylon, consisted in this; that the latter was established *originally* in cash; and was imposed upon all those casts and ranks of people, who could not, according to their ideas, be subjected to bodily labour. The Ouliam was originally a tax on labour, and the money was only received as a commutation of it. It would be a long, difficult, and very uninteresting work, to enter into a minute detail of the particular rate of Capitation-tax, or of the Ouliam, imposed, from the earliest times of their native Government, upon each of the very numerous casts which form the population of the northern districts of Ceylon: but it will be useful to remark the very unjust principles upon which those rates were established; namely, that the casts standing higher in rank, and possessing greater wealth, were taxed more lightly than the others, according to a gradation perfectly opposite to what it ought to have been, agreeably to justice and common sense. The lowest class of labourers, who were subject to the Ouliam, had their commutation, or redemption, fixed at thirty fanams;

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which was, on an average, five times more than the Capitation-tax of the higher casts, besides a Capitation attached to them, also, at the rate of two fanams for each person. This will prove that we ought not to bestow a blind reverence upon all old institutions, merely because they are so. But, as the Capitation or Ouliam has been wisely and humanely abandoned in the northern districts, since our possession of Ceylon, I shall not detain the reader any longer in the examination of them; but merely content myself with observing, how much it is to be regretted, that the same wisdom should not have been shewn in equally abandoning the Ouliam in the southern provinces.

We will now pass to the consideration of a tax that is levied, at present, exclusively in the northern districts, and which is known in the colony by the appellation (not a very appropriate one) of *Joie* Tax.

JOIE TAX;

NAMELY, A TAX UPON THE WEARING OF JEWELLERY AND TRINKETS.

This tax has taken its name from the word *joie*, or *joias*, which, in the vulgar Portuguese of Ceylon, means jewellery, or trinkets. It was, for the first time, established in the year 1802; and was charged at the rate of two rix-dollars per annum, on every person wearing gold, silver, or tortoise-shell combs, ear-rings, or other ornaments.

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The collection of this tax was unluckily farmed out to native men; which caused it to be demanded, upon its first establishment, with great rigour, and occasioned the penalties attached to the evasion of the tax to be strictly and frequently enforced. In a new tax, and one likely to be unpopular, as this proved, it would have facilitated a compliance, to have collected it in *aumany*, by Government servants, with great lenity; and not to have resigned, in some manner, the power of exerting that lenity, by farming or selling the right of collecting it. In the year 1806, the island being under a new Governor, this tax was repealed in the southern districts, but continued in the northern. Upon its first introduction, expectation of a large revenue had been entertained. Perhaps the Colonial Government then intended it as a substitute for the Ouliam and other Capitation-taxes. This tax was always more productive in the northern districts, inhabited by Malabars, than in the southern, occupied by the Ceylonese; because the wearing of such ornaments was much more common with the former, than with the latter. In abandoning, therefore, the tax in the southern provinces, the most profitable part of it was still retained. The sums appearing under this head, in the Table, No. 16, for the years 1809, 10, 11, and 12, were principally paid by the people of Jaffnapatam.

We must not judge of this tax as we would of one imposed upon the wearing of trinkets in this country. To a proper Ceylonese, those ornaments are not

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so necessary as to a Malabar. With these, it is a mark of the most abject poverty, and of low cast, to appear without them. It is, therefore, a tax, it may be said, almost, upon a necessary of life: it is as much so as one upon shoes and stockings would be considered in England. This tax is also very unequal, for the poor and the rich man pay it in the same proportion; and perhaps it would not be of much avail to fix different rates of contributions for ornaments of gold, silver, or tortoise-shell. Those of the inferior metal, and of tortoise-shell, would be looked upon as badges of poverty and humiliation. In some instances, it may be presumed, this distinction may incite the natives to industry; but it is also to be feared, that the first and more general effect would be, to add the expense of purchasing trinkets of the most costly metal, to that of paying the higher tax, before their industry should have provided for either. This distinction would be peculiarly offensive to natives of the higher casts in poor circumstances.

It would not be impossible, however, to contrive some modifications which might render this tax less objectionable; and certainly it was rendered such at Jaffnapatam, by taking the collection of it under the immediate management of the servants of Government, and exacting it with lenity: yet, if a substitute can be found, it would be better that it should be entirely repealed. It is not, at any rate, equitable to continue it, where the wearing of trinkets

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is, from custom, a matter of necessity, after it has been repealed in those provinces where it is more an object of choice. This is one of the taxes that could be compensated by an addition to the general price of salt, as suggested in a preceding chapter.

No. V.—GENERAL OBSERVATIONS UPON THE REVENUE, AND THE PRESENT SYSTEM OF TAXATION.

HAVING taken a separate view of the various branches of revenue,—both those which are derived from taxation, and those which are drawn from other sources,—I shall lead the reader to the consideration of several general remarks, which obviously offer themselves.

The total amount of revenue, collected annually, from 1809 to 1812, appears to be as follows:—in 1809, 3,006,210 rix-dollars; in 1810, 2,687,065; in 1811, 2,926,228; and in 1812, 3,028,446. If we reflect, that, in the first of those years, there was a pearl-fishery, which gave 249,288 rix-dollars, and that there was none in the following years, all the other branches of revenue, put together, appear to have considerably augmented; and this augmentation has taken place in the productiveness of taxes. If we add to this reflection, that no new taxes of consequence were imposed during the period, the evident conclusion is, that we must attribute the increase of revenue in the old-established ones, either to a

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better administration, or to a general improvement of the country. I have already pointed out, however, various instances in which this branch of public administration is capable of still greater improvement: and there is another which has not, perhaps, hitherto attracted the serious attention to which it is entitled. What I am alluding to, is, the expense incurred in the collection of the revenue. This expenditure must be divided under two distinct heads: one is the fixed allowance for the pay of the European collectors, and native public servants employed under them; the other consists of contingent extra charges; such as commissions, freight in the conveyance of salt, charges of land-carriage, store-rooms for salt and the Government shares of grain, pay to the Commissioners sent to examine and value the crops of rice before the rents are sold; and a variety of other expenses, unnecessary to enumerate.

It is impossible to say how much of the expenditure, under the first head, can with propriety be charged against the collection of revenue; because the gentlemen appointed to the situation of Collectors and assistants, as well as all the native officers employed under them, attend to various other public occupations, besides the collection of revenue. They have, in some measure, the general superintendance of the police of the country. The Collector is the representative of Government, and is invested with

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the Civil executive power. To examine, therefore, whether the proper establishment of public servants, in the Civil department, is more or less than the duties required for the due administration of Government in the different provinces, is a subject by no means within the limits of the inquiry which I am here pursuing: but as to the second head of expenditure, namely, that properly called the contingent revenue-charges, I am apprehensive that they exceed what ought to be considered a moderate proportion to the total amount of that which is collected.

If I am not mistaken, it may be owing to some defect in the classification adopted in the general Civil expenditure of the island, that the high amount of contingent revenue-charges had not, for a long time, excited the attention of Government. The method adopted, and which I am not aware of having hitherto been altered, was to class the disbursements of the Civil department in different warrants; not precisely agreeable to the nature of the expenditure itself, but rather according to the class of public officers through whose hands the charges were paid: and as it happens that the Collectors at out-stations act as Paymasters, and bring within their accounts all Civil charges incurred in their districts, the real revenue-charges have been thus blended with others of a different nature, and their magnitude has perhaps escaped observation. But having examined district

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items in several of the public accounts, I have reason to think that the real contingent revenue-charges do not fall short of 200,000 rix-dollars per annum, for the collection of a revenue amounting, in a round sum, to 1,800,000 rix-dollars *. To this charge must be added the pay of the Commissioner of Revenue, and the public servants, European and native, in his department, and other expenses of his establishment, which may be stated at 40,000 rix-dollars more annually; making more than fourteen per cent. upon the gross collection, without even taking into account the fixed pay of all the Collectors at out-stations, and their establishments of Clerks, Interpreters, Modilears, Lascareens, &c. &c.; part of which, I have stated, cannot with propriety be charged

* From the grand total of the colonial revenue, which I take, without the pearl fishery, at 3,000,000 rix-dollars, I deduct the cinnamon and the batta, and the collection of Sea-customs: the first, because it makes an object perfectly distinct of itself; its cultivation, and collection, is placed under distinct public servants, and its charges of cultivation cannot be assimilated to the expenses of collection in other branches of revenue. The second must evidently be deducted, as occasioning no charges at all; and the Sea-customs, because all the expense by which it is attended is included in the regular establishment; and the collection of it is not attended with other contingent charges, except the keeping the custom-houses in repair. Should it be thought necessary to alter the general Civil establishment of the island, the situation of Comptroller of Sea-Customs might with propriety be consolidated with that of Commissioner of the Revenue; or, perhaps, the functions of both be placed in a board composed of some of the senior Civil servants.

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against the collection of revenue: but if we take only 100,000 rix-dollars upon that head, which is an exceedingly low estimate, the real charges for the collection of revenue will amount to the very high proportion of nearly 19 per cent., besides the profits made by the renters upon that part of the revenue that is farmed to them.

By substituting, for the land-tax, a fixed quit-rent in kind, instead of the present renting system; by abolishing several of the less-productive taxes, which multiply the details of office, and the number of public servants, without an adequate increase of revenue; and by adding to the rate of other taxes, which can with more propriety bear that augmentation; the revenue may be materially increased, the expenses of collection diminished, and the whole system greatly simplified. But when a general and well-considered improvement should thus be effected, we ought to keep in mind, that in no department of Government is the advantage of pursuing a steady and undisturbed system of more marked consequence, than in matters of finance; and especially of taxation. Upon that steadiness of system very frequently depend, not only the profitableness of those taxes, but also the prosperity and happiness of the people on whom those taxes are imposed. All changes in taxation are prejudicial, unless they are very much for the better; because they disturb the established economy, and the application of the capital and industry of the

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country. The want of steadiness is, perhaps, a defect that has been attached to the Government of all colonies, antient and modern. At the change of every Governor, the policy and system of Government must, in some measure, alter, according to the views, opinions, talents, and temper, of those who are appointed to succeed them. How much more forcibly must this circumstance operate, where, as is the case in Ceylon, the whole of the executive, as well as legislative power, are centered in the Governor alone, even independent of the Council. It is, besides, a natural feeling in all Governors, (originating in a virtuous and laudable ambition,) to act so, in the administration of their government, as to give it a distinguishing superior character; and to accomplish some remarkable improvement, in order to obtain the praises and rewards of their Sovereign. This wish, which is a most powerful and almost irresistible agent, in persons vested with high powers, must unavoidably bias their minds in favour of alterations, which are, perhaps, not always attended with all the success that they promise at a distance. Boards are, therefore, by far, preferable to individuals, to be entrusted with the immediate superintendance of the public revenue, under the orders of the Governor; because, by adhering to a fixed system, they give that steadiness to the measures of the Colonial Government, which will, perhaps, be seldom preserved where only one public officer is charged, as is now the case in Ceylon, with the whole administration and superin-

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tendance of that department. Without this Board, the system of revenue and taxation is more in danger of suffering unnecessary or prejudicial alterations, with every new Governor, or when a new Commissioner is appointed by him to act in that department.

It is a matter of the wisest expediency, to place all objects of revenue under a stricter inquiry and controul, within the colony, than is required in subjects of expenditure. The expenditure, indeed, is a department of a simpler nature; nor does it so urgently demand a deep knowledge of local circumstances: it can, therefore, be controlled at home, with less danger arising from any mistaken measure, and less necessity for immediate correction. But, in matters of revenue and taxation, such an immediate and minute acquaintance with the agricultural and commercial state of the country is requisite, as can only be acquired by long residence in it. Any error in principle, or misapplication of it, may be attended with such destructive consequences, as not to admit of the delay unavoidable in waiting for orders and decisions from home: in many instances, correspondence is but an imperfect means of conveying all the information required to put his Majesty's Government at home in full possession of the minute circumstantial detail necessary to form a perfect judgment on the case. Nothing, therefore, seems more advisable, if we consult the interest of Government, and the welfare of its subjects in Ceylon,

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than to place all matters of public revenue under a Board composed of the senior and best-informed Civil servants; of which the Secretary to Government for the time being, might, with great propriety, be the President, and four of the Civil servants, holding the highest situations at the seat of Government, the members. It may so happen, that a Governor of superior talents and general knowledge, possessing, with it, all the requisites to establish a prudent, enlightened, and vigorous administration, may, for a time, render us less sensible to the want of a Board, in matters of revenue and commerce: but the general constitution of governments ought to be such, as to depend chiefly upon the action of principles inherent in that constitution, and as little as possible upon the mere personal qualifications of the individual appointed to administer it. And where Governors are frequently changed, the continuation of a prosperous condition will best be insured to the colonies, by granting them such establishments of Boards, as may lighten the heavy load of personal responsibility, imposed upon the chief officer, to whom the reins of Government are confided; and who, upon entering into that office, may more particularly require the aid of local information. Much good may be done to the service, by imposing upon the members the obligation of stating, in writing, the grounds of their opinions, upon all questions of importance. By so doing, they would be placed under the necessity of entering deeply into the merits of those questions; and an useful

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emulation excited among them. Their opposite reasonings will manifest the different points under which the subject may be viewed; and thus the collective opinion of the Board could not influence the Governor's judgment beyond the merit of the grounds on which it should be founded.

In respect of the present condition of the public revenue in Ceylon, and the system of its taxation, it cannot be denied that great steps have been made towards improvement. Those who are aware of the slowness with which political and economical changes are, and ought to be, effected—those who know with how much difficulty old habits and prejudices are eradicated—those why have noticed the reluctance of all Governments to relinquish old-established sources of revenue, and to trust to the result of new ones—those, lastly, who reflect that every thing, almost, that there is still offensive in the present system at Ceylon, are, in truth, the remains of the ancient institutions of the country, and the mistaken policy of the Portuguese and Dutch Governments,—will the more readily admit the merit of what has been already accomplished; although there are still objects which claim the beneficent attention of his Majesty's Government.

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BOOK III.

PUBLIC EXPENDITURE.

PART III.

No. I.—CIVIL FUND, AND CIVIL ESTABLISHMENT.

PREVIOUS to exhibiting a general statement of the expenditure of the colony, or entering into a consideration of that very important question, whether the resources of the Ceylon Government are, or can be made, equal to defray its own expenses, I wish to fix the reader's attention upon a particular, but principal branch of that expenditure, connected with an establishment upon which no small share of the prosperity of that colony is depending: I mean, its Civil Establishment, and Civil Fund.

The Ceylon Civil Fund is an institution that has the strongest claim to a place in this inquiry; because the interests and future comfort of an useful, and highly respectable body of Civil servants are concerned in it; because it is of material consequence to them, that the principles upon which that institution rests should be well understood by all persons, either in private or public life, residing in the mother-country, to whom the welfare of that deserving body cannot be a matter

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of indifference; and, lastly, because this institution may, perhaps, be imitated in the case of other establishments of public servants, employed in colonies: and, therefore, it may be of wider consequence, that, if any part of it is deficient or defective, the best and earliest means to improve it should be adopted.

Soon after the arrival of the first British Governor in the island of Ceylon, it was felt by the Hon. Frederic North, who filled that high station, and who spared no exertions to place every public department in the colony upon a well-regulated and prosperous footing; and by the Right Hon. Henry Dundas, whose superior abilities and genius were so successfully active in the affairs of India;—it was felt by them, that an establishment of regular Civil servants was indispensable for the proper discharge of public business in Ceylon. They were, necessarily, aware of the revenues of that colony being so limited, that no such pecuniary prospects could be held out, as formed the expectation of the civilians employed on the rich and populous continent of India. The Right Hon. Henry Dundas expressed himself, at the time, in the most feeling and considerate manner, upon this subject; and laid down those principles which were afterwards adopted, as the basis of the Ceylon Civil Establishment. He stated, that although no large pecuniary advantages could be held out, yet it was just that those gentlemen who entered the Ceylon Civil service should, not only, have the means of a comfortable subsistence, upon their

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arrival at the colony, but that they should, also, have the prospect of such a gradual and progressive rise, as to enable them, with proper economy, to save a competency, in the event of their returning to their own country; and that, after a certain term of faithful and laborious service, they should be allowed to retire with such a suitable provision, as might induce them to undergo the separation from their native country with patience and cheerfulness. He suggested the propriety of establishing a gradation of offices, to be held exclusively by gentlemen appointed to the Ceylon Civil Establishment; and that the salaries attached to them should rise from 500*l.* to 3000*l.* a year.

In pursuance of these views, the Civil Establishment, and fund attached to it, were subsequently enlarged, and finally arranged; and its leading principles communicated to the Governor of Ceylon, by letter of the Right Hon. Lord Hobart, dated the 8th February, 1803. That part of this letter which forms, if I may use the expression, the charter of the Ceylon Civil Fund, and was certainly the compact, on which his Majesty's Government, on one part, and the gentlemen of the Ceylon Civil service, on the other, concurred, and became mutually bound, was officially transmitted to each Civil servant, and his consent demanded, upon such conditions as were proposed in that document. Almost every one of them accepted the terms laid down, and they have contributed their shares to the fund, agreeably to those terms; which it becomes necessary to the

right understanding of the subject, here to insert, in the same manner as they were, on the first establishment of the fund, proposed to the Civil servants; and as they are now proposed to every new Civil servant; by an extract from Lord Hobart's letter, above mentioned.

" *Copy of the Letter which was addressed to all Civil*
" *Servants, by the Secretary of the Ceylon Fund*
" *Committee, established, by order of Government, at*
" *Colombo, in October,* 1803; *and which, with due*
" *modifications, is addressed to all new Civilians*
" *entering that service.*

" Sir,

" I am directed by the Committee for regulating " the Civil Pension Fund, to transmit you the inclosed " Copy of an Extract of a Dispatch from the Right " Honourable Lord Hobart, to his Excellency the " Governor; and to request that you will be pleased " to intimate to me, whether it is your intention to " accept of the pension; and if so, whether you mean " to avail yourself of the licence to pay your arrears " of the per-centage, from the 1st of January 1802, " or to commence your period of enrolment from " the 1st of January 1804.—The Committee is, " however, of opinion, that the liberty of paying up " arrears from the 1st of January 1802, is limited " to such Civil servants in the establishment as were " holding the offices mentioned in the accompanying " schedule on that day; and as to those gentlemen

"who came afterwards, they will be entitled to com-
"mence the payment of their per-centage from the
"date of their appointment.

"I beg leave to signify to you, that it is the wish
"of the Committee, that, should you avail yourself
"of his Lordship's plan, you will transmit to me a
"statement of sums, which you have received from
"Government, in salary and allowances, during the
"period of your service; and the Committee con-
"ceives it proper, that the arrears of the per-centage
"upon the amount reckoned up to the 31st of
"December, 1803, be remitted to me upon the 1st
"of January, 1804; after which, the Civil Paymaster
"will be authorized to make stoppages from your
"monthly pay; and the Committee has determined,
"that such persons, whose income arises partly from
"fixed pay, and partly from allowances, shall be
"chargeable with the per-centage upon that pay
"monthly, and with that upon their emoluments,
"when the amount of such is ascertained and paid."

"*Extract of a Letter from the Right Honourable Lord*
"*Hobart, to his Excellency the Governor of Ceylon,*
"*dated the* 8*th of February,* 1803.

"In a former dispatch, I acquainted you, that I
"entirely coincided in the opinion, which my prede-
"cessor and you have repeatedly expressed, that a
"reasonable prospect should be held out to those gen-
"tlemen who engage in the service, that, after a

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" stated term, they should be enabled to return with a " competency to their native country.

" I have now great satisfaction in informing you, " that the following plan for carrying this measure into " effect has been submitted to the King; and that it has " met with his Majesty's most gracious approbation.

" That the Secretary to Government, the President " of the Board of Revenue, and three other persons " to be named by the Governor, be appointed Trustees " for the management of a fund, to be formed in the " manner, and be appropriated to the purposes, here- " after to be specified.

" That an annual payment be made to this fund, " from the revenues of Ceylon; equal, in amount, to " ten per cent. upon the aggregate of all the salaries " of the offices specified in the accompanying paper, " marked A *.

" That an annual payment, to a similar amount, be " made to this fund, by the Civil Paymaster, who, for " that purpose, shall be authorized to make a stoppage " of ten per cent. from the amount of the said salaries. " That the Trustees, or any three of them, shall be

* This paper contained a list of all the employments in the Civil Department, held by the gentlemen belonging to the establishment.

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"authorised to lay out all the monies so paid into this "fund, in loans, upon good and sufficient security, "bearing an interest not exceeding twelve per cent.; "which interest is to be added to the principal, and "made part of the fund.

"That upon this fund shall be established pensions "for all those who shall retire from the Civil department of the service; the amount of which shall be "regulated by a scale proportioned to the length of "their service, and to the offices they may have held; "so that those who may have been appointed, in the "first instance, to the superior departments, should be "entitled, after a period of eight years' service, to retire "upon the following pensions.

"The Secretary to Government, seven hundred "pounds; the President of the Board of Revenue, or "any other public servant, receiving a salary of 2000*l.* "a year, 600*l.* a year;—the members of the Board* of "Revenue, and all others receiving salaries of 1500*l.* "a year, 500*l.* a year;—others, receiving a salary of "1000*l.* a year, 400*l.*;—and to all others upon the "Civil Establishment, at the termination of twelve "years, on the island of Ceylon, an annuity of 400*l.* "to be advanced to 500*l.* a year if they should have "extended the term of their services to fifteen years;

* The Board of Revenue was afterwards abolished; and a sole commissioner appointed, with a salary of 3000*l.* a year.

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"to be further advanced to 600*l*. if their services "should be extended to eighteen years; and, lastly, to "be advanced to the amount of the pension attached "to the highest office they shall have attained at the "period of their retreat; provided they shall have "completed the period of twelve years resident service: "it being explicitly understood, that the scale of "pensions is not to be estimated from any aggregate "amount of salaries, arising from more than one office "being in the possession of any individual at the same "time.

"With a view of giving to the establishment of "Ceylon every advantage compatible with the Civil "service, the plan proposes to allow a furlough, for two "years, at any time within the twelve; which two "years shall not be counted as part of the term; but "during which, those persons, who may avail them-"selves of the privilege, shall be permitted to draw "an allowance from the subscription-fund, at the rate "of 300*l*. for each year.

"I have no doubt that the fund, so constituted, "with the accumulation of interest, would be found "fully adequate, at the expiration of eight years, to all "the annuities which may, from that time, fall upon "it; and even to meet an anticipated demand, if it "were thought advisable to make the plan com-"mence with the King's Government at Ceylon; in "which case the subscription from Government, and

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"from the salaries, at the rate of ten per cent. "(as before described) must be made good for that "time.

"This latter suggestion appears to me to be the "more deserving of consideration, as it would have a "favourable operation with respect to those gentlemen "who, having been some time abroad, may find it "either necessary for their health, or desirable for the "circumstances of their families, to shorten the term "of their absence from Europe; and because, by "giving an immediate augmentation to the fund, it "would more speedily arrive at an amount that would "enable the Trustees, by loans upon good security, to "furnish that aid to the trade and internal improve-"ment of the island which they seem to require; and "from which the most extensive benefit may be "expected to follow.

"For the purpose of providing, in the most effectual "manner, for the punctual payment of the pensions "that may be assigned upon this fund, it is proposed, "that the revenues of the island of Ceylon should be "charged with the amount; and that the pensions "should be made payable in London, by the Treasury, "through the agent of the island; reserving to Go-"vernment the power of discontinuing to contribute "annually to the fund, and also of diverting it; subject, "as before expressed, to the payment of the pension "that had and that may accrue upon it."

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To this plan, without modification, all the Ceylon Civil servants, with the exception of only one or two, gave their consent; and the fund, erected in 1803, amounted, on the 1st of January 1816, to 1,200,000 rix-dollars, increasing now at an interest of six per cent., and annually augmented by about 83,000 rix-dollars; one half of which is contributed from the salaries of the Civil servants, and the other half by Government, according to the terms of the agreement above inserted.

The interest being, in the year 1816, 72,000 rix-dollars, the fund will, at the end of the present year, be augmented to 155,000 rix-dollars. The pensions by which it is now charged do not exceed 50,000 rix-dollars per annum: but if all those Civil servants, who are entitled to claim the pension, were to retire from the service, the disbursements would be about double, or 100,000 rix-dollars; leaving, even in that case, a surplus (in the present year, of 55,000 rix-dollars) for annual accumulation. This is, without entering into minutiæ, a fair statement of the fund.

In this establishment of Civil servants, and the fund attached to it, there are several points deserving particular attention, in order to judge whether it answers the ends for which it was established—ends that were either expressed or implied; and whether such modifications could now be made, with the consent of all the parties concerned, as would render the Civil establishment more efficient for the admini-

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tration of the colony, and better provide for its servants and their families, without any addition to the contributions of the fund, or else, with such as the Civil servants would, in my opinion, most willingly agree to.

In examining the different parts of the plan above described, and that is now in force, I shall not confine myself to follow the order in which they are arranged in Lord Hobart's letter, but take them up in that which shall appear to me best suited to develop the principles on which that plan is grounded, and the effects that are derived from it.

First, then, it was clearly in the contemplation of Sir H. Dundas, his successor in office Lord Hobart, and the Honourable F. North, (the three persons in whom the plan originated, and by whom it was carried into effect,) that the interests of Government were best consulted by the adoption of this plan, for giving a fair remuneration to the Ceylon Civilians. Had it been suggested to increase their salaries, an addition, to the amount of one-tenth of their pay, would have been but trifling; but by the manner in which that sum was applied, it contributed to form a provision for them, at a time when they could claim it as a reward for services performed, in a distant country, and under a debilitating climate.

The range of pay granted to them, rising from 500*l.* to 3000*l.* a year, and having at that time one

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situation only of 3000*l.* and now two; four situations of 2000*l.*, and five or six of 14 or 1500*l.* per annum, with an establishment of about forty Civil servants, could not be, in any way, considered sufficient to enable them to make great savings; particularly, as it was natural to suppose, that several of those arrived to the highest offices would be married men, with families to support and educate.

By means, then, of the Civil fund, and by a contribution from Government, amounting only to about 41 or 42,000 rix-dollars; namely, about 4500*l.* agreeably to the exchange of the year 1802, and much less than 4000*l.* by the present exchange, the whole establishment of Ceylon Civil servants, amounting, as I have said, to about forty, have been provided with a pension, on their retreat from public service. Certainly they could not have been remunerated with less expense to the public, and therefore they have reason to hope, that their condition will continue to be an object of anxious and benevolent consideration to His Majesty's Government. One reflection will naturally be made; that the appellation of pension is not, perhaps, the most appropriate to the incomes derived by the Ceylon Civilians from this fund. It must, of course, be considered a fund of a nature peculiar to itself; and the annuities derived from it should not be placed in the same light as pensions granted, directly and solely, out of the public treasury. I shall, however, continue to use the word Pension,

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merely in consequence of that appellation having been hitherto applied to it.

It was ordered, in the plan of the fund, that the amount of contributions from the salaries of Civil servants, and from Government, should be lent out upon the best securities, by the committee appointed to its management; with a view to afford to the commerce and general industry of the country that capital which was wanted for its encouragement. A deviation has taken place from this part of the plan. The fear of incurring bad debts, and the difficulty of obtaining securities to be depended upon, without receiving goods in deposit; the inconveniences attending that expedient; the sudden fluctuations in all property, which we have experienced in Ceylon; and the wants of the Ceylon Treasury, shortly after the establishment of the fund, combined to make the whole of it be lent on interest to the colonial Government; part upon debentures, when Government thought expedient, for various reasons, to raise money in that way; and part by being paid into the colonial treasury, and credit, for the principal and interest, being granted to the Civil fund; the whole property of which I now consider as a funded debt of the Ceylon Government.

This arrangement will not, perhaps, be thought injudicious, if we reflect, that, by the latter part of the plan, the revenues of the island are made responsible for the payment of the pensions, whether the fund

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should, or should not, prove adequate to it; and that the Colonial Government has been accommodated with a loan, which it might, perhaps, have been inconvenient to raise by other means. Had not the Ceylon Government availed itself of the money paid into its treasury by the Civil fund, it would, very likely, have drawn an amount equal to it from the mother country, in order to cover its own expenses. A question of great importance arises from this fact; namely, Whether, in consequence of the property of the Civil fund having been lent to the Ceylon Government, should that island pass from under the possession of the British Government, His Majesty's Treasury at home would become chargeable with the payment of all those annuities, which the revenues of Ceylon is, and may hereafter, be bound to pay, agreeably to the conditions of this establishment. For, should there be a prospect that the Ceylon Civil fund is resting upon a basis less solid than this, it ought to be the immediate interest and duty of the committee appointed to the management of it, to press on the Colonial Government the propriety of remitting to England the property of that fund, and investing it in the best public securities.

However distant, or out of the range of probability in political events, our losing possession of Ceylon may be, it does not become less incumbent on us to reflect, that an establishment of this nature ought to be, as much as possible, sheltered from all casualties.

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Next to the solidity of the ground upon which the fund ought to be maintained, we ought to consider whether the period of service which is fixed to entitle a Civil servant to the pension, is either too short, or too long, with a view to the most efficient administration of public service in the colony; and on the other hand, to the fair claims of the individual employed in it. I must confess, that with respect to these two points, the system may, in my humble opinion, be materially improved. We have seen, that, by the plan now in force, the scale of pensions extends from four to seven hundred per annum;—to which latter rate only two situations are entitled. In the subordinate steps, situations paid in the island at the rate of 2000*l.* per annum, entitle the holder to 600*l.* pension: situations of 1500*l.*, to 500*l.*; and all others, at the expiration of twelve years' service, to 400*l.* a year. It is further provided, that Civil servants entitled to the *latter* rate of pension, namely, 400*l.* a year, may have it increased 100*l.* a year, by remaining in active service, and contributing to the fund three years longer; and 100*l.* more, by remaining, in all, eighteen years, and contributing to the fund during the whole of that period. But no provision is made for an augmentation of pension to those, who, at the end of the twelve years, are become entitled to pensions of 5, 6, or 700*l.* a year; although it is evident, that the services of such Civil servants, who, by their superior talents, or greater stock of local information and practice, acquired in public business,

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must naturally be preferable, and of greater benefit to the colony, than those of other Civil servants, who have not risen to the highest situations. Yet to them there is no inducement offered by the rules of the establishment.

If the interests of the fund are to be consulted, it is equally evident, that it would be highly contributary to its augmentation, to offer that inducement to the highest Civil servants receiving the largest salaries and entitled to the largest pensions, to postpone the time of their retiring from the colony; and thus to protract that of their contributing their share to the augmentation of that fund. It is the fact now, that several of the oldest servants, who have a right to claim the pension, were they willing to quit the island, still remain in it; feeling a reluctance to give up their present salaries; and apprehending that the pension would, by itself alone, not suffice to maintain them and their families in England; for hardly any of them have been able to realize any property. But although the public is benefitted by the exercise of their talents and experience, they derive no increase to their future prospects by that protracted residence in the colony; and the Civil fund, instead of gaining, is a loser by it; for, as the pensions of these old Civil servants do not augment by their stay beyond the twelve years, so it would be unjust that they should continue to contribute to the fund beyond that period; and it is now the case, that the contributions from some of the best salaries

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have ceased, in consequence of their being held by Civil servants already entitled to the pension.

It is also true, that the fund is, on the other side, a gainer by the pensions not being claimed: but how much more to the advantage both of the fund and of the Civil servants holding situations of 1500*l.* 2000*l.* and 3000*l.* a year, would it be, were they allowed to have their pensions increased at the following rates; namely, those holding situations of 1500*l.*, at the expiration of twelve years, 100*l.* every three years of protracted service; those holding situations of 2000*l.*, 125*l.*; and those holding situations of 3000*l.* a year, 150*l.* In the mean time, the annual contributions, amounting in the first-named class to 150*l.*, in the second to 200*l.*, and in the third to 300*l.* a year, added to an equivalent which would, by the rules of the fund, be paid in by Government, and the accumulating interest of the pensions which would not be claimed during that period, would, all together, furnish such an addition to the fund, as to be far more than equal to defray the addition made to the pensions by this system. This protraction of service, and augmentation of pensions, I would recommend being extended to twenty-one years; so that those Civil servants who were, at the expiration of the first twelve years, in the possession of a situation of 3000*l.* a year, and remained in active service nine years longer, should receive a pension of 1150*l.* a year; and others, in succession, 975*l.* and 800*l.* a year, at the termination of twenty-

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one years' active service. A system of this kind would secure to the colony the services of the most valuable Civilians; would contribute to enrich the fund, both by a continuance of the highest contributions, and by shortening the time in which the fund should be chargeable with the pensions (which would more than counterbalance the augmentation made to the pensions themselses); and it would leave to the highest Civil servants the option of protracting their services, with a just view to their own future comfort and independence.

His Majesty's Ministers, sensible of the benefit that may be derived to the colony, by the services of the ablest and most industrious Civilians, who have passed the time which entitles them to retire on the pension, have authorised the Governor to offer to such of them as he wishes to retain in the island, the payment of their pensions there, in addition to the salary of the offices they hold. The distribution of such a gift in the local Government, and in a small establishment, is a power of an unpleasant nature to exercise. However justly and impartially it may be used, it will always be very much open to the accusation of favour, from jealousy and disappointment. A gift, also, so entirely left to the option of the Governor, cannot be considered as a rule of that fund, constituted upon such principles as have been here developed.

As the Colonial Government is answerable for

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payment of the pensions, and is entitled to the surplus of the fund, its right to dispose of that surplus, at pleasure, can as little be doubted, as it would be ungrateful not to acknowledge the liberal and beneficent views manifested in this application of it. Yet it is to be feared, that this measure, if carried into effect precisely in the manner here stated, may prove a material detriment to the fund, in the course of some years: for it will be charged with the payment of the highest pensions; while the gentlemen receiving them, and holding the best situations in the service, will have ceased to contribute to the fund upon the salaries of those situations; and will prevent others holding them, who would pay that contribution. The plan which I have above suggested, of making the oldest Civilians continue their contributions beyond the twelve years, with the prospect of an increase of pension, is not liable to the same objections; and any additional pay, which it may be thought advisable to offer to the oldest Civilians, as a further inducement to remain in the island, or as a reward for zealous and faithful services, may, with more propriety, be charged against the general revenue of the island, instead of being defrayed by the Civil fund.

Should there be the smallest claim, on the part of the Ceylon Civilians, to a greater participation in the benefits of this fund, than what they now derive from it, there is an object dear to them, which demands our particular attention,—an object which, if accom-

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plished, would add greatly to the perfection and efficacy of this establishment, and would more widely diffuse the benefits which it is capable of imparting.

By the last article in the plan now in force, His Majesty's Government in Ceylon is at liberty to cease to contribute its share to the fund (being, however, bound to the payment of the pensions); and it also becomes entitled to any surplus accruing to the said fund, over and above the amount necessary to the purposes for which it was instituted. It is not possible, however, to consider, for a moment, the main scope and purpose of this institution, without discovering that it calls for improvement in a most essential point. The whole plan rests upon the fact, admitted by the first promoters of it, that the pay of the Ceylon Civil servants is too small to admit of their making sufficient savings to procure themselves an independence, and the means of supporting their families upon retiring from the colony. But this plan, which is contrived to remedy that evil, makes no provision at all for the families of those Civil servants who should die, either while in actual service, or after they have retired from it: on the contrary, at their death, in either case, the whole of the contribution is totally lost to their family or friends. And the case has happened, that a Civil servant, who had for twelve years contributed to the fund, died just at the very time that he had become entitled to the pension; leaving a widow and children destitute, to bewail, not

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only his loss, but that also of all the money he had contributed to the fund. There is no doubt, that, contemplating the possibility, nay, the almost certain recurrence of circumstances, in some degree, approaching the hardship of the one here related, the present system is manifestly in want of a material addition; such as may secure some provision to the widows and children of Public servants in the Establishment. This will appear not less practicable than it is equitable and humane, if we look at the prosperous condition of the Civil fund. This becomes, indeed, a matter of the most anxious consideration to several of the old Ceylon servants, with large families, who either have retired, or are upon the point of retiring, upon the pension: and I am fully convinced, that it must be equally the wish of His Majesty's Government at home, to see some well-regulated system adopted, and pursued, for the provision of those families; in order to guard against the possibility (I may say, certainty) of their presenting claims, as they must shortly do, to the justice and liberality of His Majesty's Government, either in Ceylon or at home. These claims could not be refused, but under the sensation of the most distressing feelings on the part of His Majesty's Government; nor admitted, without loading the public with a corresponding charge. This would the more deserve our regret, while we are sensible that it would be so easy to make all suitable provisions for those families from the present Ceylon Civil fund, by a simple and easily-effected improvement and addition to it. In hopes

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that this suggestion may be the means of promoting that very desirable end, I shall here subjoin some rules and principles, upon which that plan could, perhaps, be established. It is proposed, therefore,

1st. That the pensions to widows and children, in a proportion to be hereinafter stated, should be paid by the present Civil fund, in the same manner, and by the same officer, who pays, at present, the pensions to Civil servants retired from the service; Government being answerable for the payment of these pensions, as it is for the former.

2dly. In order to enable the fund to bear this new charge, it is suggested, that, over and above the present contributions, an additional one shall be entered into by those Civil servants who may wish to benefit from this establishment; which contribution, as shall hereafter be recommended, is thought, will be quite equal to the new charge, considering the great surplus that is now yearly accruing to the fund upon accumulating interest.

3dly. All Ceylon Civil servants, both those who are now in employment, and those who have already retired upon the pension, shall be allowed to become subscribers in addition to the fund, and their families to derive the benefit of it.

4thly. Every subscriber shall contribute 4 per cent.

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per annum on his pay or pension for the first six years; and 3 per cent. after that period.

5thly. Six years' full contribution should entitle the family of the subscriber to the benefit of the fund.

6thly. All such Civil servants as may wish to secure to their families the benefits of this provision, in the event of their death before the six years are expired, may be allowed to contribute, *at once*, the full amount of the first six years' subscription; but, with a view to the proper augmentation of the fund, the contribution made in this particular case must be at the rate of 4 per cent. upon a salary or pension of 800*l.* a year, whether the individual receives or not such a salary, and although none of the pensions reach that amount. Those, however, who receive a higher salary than 800*l.* a year, ought to contribute upon the amount of their full salary, if they wish to benefit by the provision of the present article. After the first six years' contribution being paid, the following payments may always be made only upon the actual salary or pension of the individual, whatever it may be; and that at the rate of 3 per cent. *per annum.*

7thly. The contributions of Civil servants employed in the colony, who shall willingly become subscribers to this additional fund, may be deducted by the Civil paymaster-general there; and the agent of the island in London may make the like deductions from the

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pensions of the retired Civil servants, who should wish to avail themselves of these provisions.

8thly. The sums derived from these contributions should be applied to the augmentation of the present Civil fund, which ought to become chargeable with the payment of pensions to widows and children; for which payments the revenues of the island should be answerable, as stated in Article No. 1: and the Ceylon Government may become entitled to any excess or surplus that may accrue to this fund, in like manner as it has been agreed upon respecting the Civil fund, such as it is now constituted.

9thly. The widow of each contributor to the additional fund shall receive annually, for life, a subsistence equal to one-fourth of her husband's pension, and each of his children one-eighth of it till the age of twenty-one; and should he die after paying the full contribution of six years, but before he is himself entitled to a pension, his widow and children should receive one-fourth and one-eighth respectively of such a pension as he would be entitled to, had he retired from the service holding the situation which he held at the time of his death.

10thly. But it ought to be provided, that the collective sum allowed to the widow and children should never exceed the amount total of the pension of their husband or father; to avoid which, should the family

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be too numerous to admit of the division here suggested, the one-fourth to the widow should first be paid, and the remaining three-fourths ought to be divided equally among the children: but if either the mother or any of the children die, or some of the latter attain the age of twenty-one, then the others shall become entitled to the full allowance, namely, one-eighth each, of their father's pension.

Some alterations or modifications would, very likely, be found necessary, in coming to the practical application of this system; but there can be little doubt, that some fund of this kind may, and ought, to be established, to prevent the families of old and well-deserving Civil servants being left in distress, to solicit, probably without success, from His Majesty's Government, a scanty allowance for their maintenance, or to become a charge to the public, when they may, by such means as are here proposed, be provided with a competence equal to their support, and to the education of their children, until they can provide for themselves.

It is true, that, in the plan I have suggested, the proportion of the contribution of each individual, with that of the benefit he may derive from it, is not computed and balanced with arithmetical precision: those Public servants who have already retired with the pension, and will have to contribute, only, upon the amount of that pension, will pay less to the fund than

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those who now hold high situations in the island: he who has but a small family will contribute the same as he who is encumbered with many children; while the latter will derive from the fund a greater benefit than the former. These objections, however, may fairly be answered, by saying: first, that, in similar establishments, an exact balance between the amount of contribution, benefits, and chances, can never perhaps be attained; secondly, that the subscription to this fund being left perfectly optional to Civil servants, every one who voluntarily engages in it considers, before-hand, the benefits and disadvantages of it; and cannot afterwards justly complain of inequality or disproportion, between the individual contributions and the advantages derived from the fund.

With such improvements, the Ceylon fund will appear to be admirably calculated, to afford to useful and respectable old servants of the Crown that moderate state of independence, for themselves and their families, to which they have a claim. With respect to the efficiency of their services to the public, it would appear, that, by sending Civil servants to Ceylon a few years older, and better initiated in the routine of public business, than many of those who have been sent out, since the first Establishment was formed, would materially tend to render it more efficient, and better adapted to the performance of those important services to which they are called. Many of those young gentlemen arrive in the island at the age of sixteen

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or seventeen, without having been accustomed to the business of a public office, or in any way prepared for the nature of the duties they are to assume, except by the advantages of a general liberal education. Several years must pass before their services can be of use to the colony. Upon their first arrival, they are employed as assistants under the old Civil servants; but the nature of the duties expected from them is such, that they can be better performed by the native clerks, and other native officers, who are admirably expert in the performance of all subordinate duties. The young Civilians having to be formed, at the same time, to habits of public business, and to learn the routine of office, the keeping of books, and writing official letters; and also to acquire a knowledge of the country they are in, the customs, character, and every thing relating to the natives whom they are called to govern; spend four or five years, before Government can, with confidence, place them in responsible civil or judicial employments, where they commence to be useful. But nearly one-half of their time of service is then passed; and they shortly after begin to look with anxiety to the time of their retreat with a pension, and the termination of their exile, from all that, in their sight, conveys the ideas of comfort and happiness; namely, a more congenial climate, the society of near relations, and all those objects which must naturally endear to them their native country. It is only in the very last years of their services in the colony that they grow attached to

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it. They begin to witness the good effects of their own exertions; they become familiarised to the climate, and to the habits of life common in the East: they form friendships with the individuals and families of the civil or of the military establishment of the island: the inhabitants, for whose improvement and prosperity they have exercised their talents, become an object of sympathy and good will. The knowledge they have then acquired of the nature of the country they have been living in, of its soil, productions, and commercial interests, points out to them several means, by which, perhaps, they could greatly benefit the colony, and improve their own circumstances. But they contemplate, on the other hand, that the pension is close within their reach. No augmentation of that pension (according to the present system) is in the way to induce the highest and best-informed servants to take, at once, the determination of protracting their residence for a fixed term of six or eight years. They may, perhaps, remain that time, beyond the fixed period, reluctant to quit a good salary; but that is done by mere procrastination from year to year, without a plan, and without the advantages that could be derived from a more settled mind.

With respect to the agriculture of the colony, this is indeed a very material obstacle placed against it: for it requires the term of six or eight years, at least, to derive the full benefit of any undertaking, in almost every kind of husbandry. The plantation of cocoa-nut

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trees, which, on waste land, would ensure a very handsome property, at the expiration of seven or eight years, requiring but little capital, and less trouble, in planting and rearing them, has hitherto been totally neglected by our Civil servants, for the reasons above explained; namely, that they arrive too young to turn their mind with advantage to any undertaking of that nature; and that, by the time they have acquired more solid and enlarged views, as well as a knowledge of the country, they are then too near the time of their departure to attempt what may, in agriculture, be of lasting benefit to the colony, and of material importance to their own pecuniary circumstances*.

No. II.—CIVIL AND MILITARY EXPENDITURE.

I SHALL take but a cursory view of the expenditure of the colony. A minute detail of it would not engage the attention of the reader. It is a department of public administration, which demands less of local knowledge than those we have already examined; and can easily be controlled and superintended even at a distance. In a military point of view, and particularly in the event of war with maritime powers, the importance

* I have inserted in *Appendix* D. an account of the pay and other emoluments which were granted by the Dutch East-India Company, to the Governors, and their other Civil servants in Ceylon. It will not be difficult to discover how much more our system is preferable to theirs, in this respect.

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of Ceylon will always claim the most anxious care of the mother country. The military, however, is a department foreign to my pursuits; and I willingly leave it to other and abler men to treat of that subject. But I will, both in the Civil and Military Expenditure, offer those remarks which obviously present themselves, on the spot, to every observer.

It is natural to expect that an island, possessing, in the whole, about one million and a half of inhabitants, situated in a fertile climate, and the Government of which derives a considerable revenue from the exclusive commerce in cinnamon, and a productive pearl-fishery; besides the resources common to other governments; namely, the raising of supplies, by taxation, upon the produce of the soil, and industry of the nation; would be fully equal to maintain its own civil, judicial, and military establishments, at least during peace. In times of war, and in the event of that colony being in danger of attack by an enemy, all calculations must cease. Ceylon, in that case, cannot be considered as a country to be maintained for its own exclusive value, but as a point of strength and support to the whole of our Eastern empire. To expect, then, that during war it can bear its own expenses, and be protected, at the same time, as it ought to be, would not be reasonable. When we possessed but part of the island, and the interior of it was in the occupation of a power always ready and constantly anxious to attack us, whenever it could be done with the smallest hope of success, our resources

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were more confined than they are likely to be in future. A larger military establishment was demanded then, in proportion to the extent of the territory we possessed, than may now be wanted for the whole of the island, according to that proportion, in our present extent of territory. If, for instance, five or six thousand troops were required to garrison the forts, and protect the country, before we had possession of the Candian provinces, ten or twelve thousand are by no means necessary now; although, by the recent and fortunate acquisition of those provinces, the extent of our territory, and of our population, is doubled. Yet we must reflect, that we are not hitherto so firmly fixed in that country, as to neglect the means of protection from internal commotions. We have yet a new system of revenue to introduce; and to accustom the natives to a new, however milder, government. It would not be prudent to leave the capital of Candy without a respectable and imposing force, both of European and of native troops. The passages into the Candian country are so difficult, that a succession of forts must be garrisoned, on the road from Trincomalé to Colombo, across that country. The chief towns or villages in the Candian provinces must also be sufficiently garrisoned, for the preservation of tranquillity and the protection of the revenue. In a country where the inhabitants are dispersed upon a large extent of soil, it seems to me, that the force required to protect it must bear a larger proportion to the population, than if that population was more concentrated. The forts

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of Colombo, Trincomalé, Ostenburg, and Point-de-Galle, are of great extent. A chain of military posts round the island is indispensable, for the preservation of order. It must certainly be acknowledged, that the mild and inoffensive temper of the subjects in our old territories is not much in want of military interference to keep them within the limits of order and due subjection. But, all well considered, if we rate the total amount of troops required for all purposes at 3000 effective Europeans, and as many natives, exclusive of an efficient number of Lascars and pioneers, we shall, perhaps, name the lowest possible establishment: I should think it, indeed, rather under than beyond the necessities of the country. However sparing we may be compelled to be in the expenses of the Staff, we should not weaken ourselves in the actual military strength required to uphold the authority and power of the British Government.

Respecting the Civil and Judicial Establishments, it cannot be denied that the number of Public servants was by far too great for the territories we possessed previous to the acquisition of the interior of the island. The same number, differently distributed, would, in my humble opinion, suffice for the whole of the territory which we now occupy. Our laudable, but, perhaps, excessive anxiety to have justice administered in every part of the island, and quite within the reach of every village, has multiplied the Courts of Justices of the Peace, and the Provincial Courts, beyond the number absolutely required.

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In a general view of the Civil Establishment, both of the regular English servants, and all the many subordinate officers under them, there may not be too many for carrying on the Government, under its present system; but the system itself could be simplified, so as to require a less number of public servants altogether. In the military department, I am less capable of forming a correct opinion; but in the civil, I am confident of its practicability, if effected, not suddenly, but gradually, with judgment, and with a proper and just attention to the interest and feelings of those public servants who have, by their abilities and zeal, deserved well of Government. In pursuit of this system, the most natural means is, to fill few vacancies, but to consolidate various employments, in such a way as circumstances may best recommend, when vacancics should occur. The abandoning all branches of revenue which are of little consequence, and which multiply the number wanted of subaltern officers, and the details of accounts; improving the principal and profitable ones, and confining them to a few, as the Land-tax, Sea-customs, Salt, Stamps, Fish-rents, and Licences for the sale of spirituous liquors; giving up a number of trifling taxes, levied under the latter head,—would much reduce the work in the revenue-departments*. The fixing a quit-rent

* The Collectorships are by far too numerous. In the year 1802, there were but three, Colombo, Point-de-Galle, and Jaffnapatam, which included Trincomalé, and which, however, ought undoubtedly to be a separate Collectorship. But now, in the old territories,

in kind, to be collected by Government servants, at harvest-time, and relinquishing the renting system†, which is productive of so much litigation, would not only reduce the work in the revenue department, but also in all the civil courts of justice, where the revenue cases are so numerous and distressing. Smaller establishments, and a less number of courts, would then suffice.

There is also a very simple measure, well deserving the attention of Government, namely, to pay the Civil and judicial establishments, as well as the military staff, quarterly, or perhaps every four months, instead of monthly. This would considerably reduce the accounts and vouchers, which are now a great deal too numerous, in all the public offices in that colony. By

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territories, there are no less than eleven; namely, Colombo, Caltura, Point-de-Galle, Matura, Hambangtotte, Batticalo, Trincomalé, Jaffnapatam, Molletivo, Wanny, Manar, and Chilaw; which Collectorships, being placed under different Civil servants, naturally demand considerable establishments of secretaries, clerks, interpreters, &c., which increase and create public business and public expense.

† In that part of the work where the merits of the renting system have been discussed at full length, it has been remarked, that, with a view to enable the owners and cultivators of land, in each village, to join and purchase their own tithes, the former extensive paddy-rents were ordered to be divided into several small ones. This measure, very humane and good in the intention, has, however, had the effect of multiplying, along with the rents, litigations, mortgages of property, and seizures without number.

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such measures as these, we should, perhaps, be agreeably surprised to see how much unnecessary trouble and expense may be saved.

The number of regular Civil servants is at least as numerous as the country can admit of. It would be a serious disadvantage to the colony, to lose the services of those whose conduct and talents have been tried, and who, by long residence and application, have acquired the power and the will of being useful to the country; but the addition of young Civil servants must, for some years, be a detriment to the colony, by loading it with an unnecessary charge. The Civil servants, sent to the island, must, in some way or other, be provided for; and the inclination, in the Colonial Government, to do so, cannot but lead to the creation of new places, when the old ones are not in sufficient number.

I cannot enter minutely into the reductions which may be effected in the Civil, Judicial, and Military Establishments. Perhaps considerable ones could be made, without weakening the administration of Government; but I am also in a firm belief, that, with the happy acquisition of territory which we have lately made, the revenue ought to be such as to cover all the expenses of Government, without any material diminution of the present establishments. Upon our taking possession of a country like the Candian provinces, subjected, as they have hitherto been, to the

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despotic will of a Government, which, however tyrannical, knew not how to avail itself of taxation to minister to the expenses of the state—which expenses, on the other hand, were trifling,—it is not to be expected that the sources of public revenue will be found either ample, or prepared *immediately* to receive that modification which will render them profitable, and at the same time less onerous to the contributors. The land-tax is nearly the only well-established regular one, to which the Candians have been accustomed. We have hitherto derived the advantages from the Import and Export duties of those goods which they either wanted from beyond the sea, or which they had in superabundance, beyond their consumption. Yet the intercourse between our old subjects and the Candians was so checked, even in the best times, their ideas of wants so limited, their commercial intercourse so confined, that, there is little doubt, much of their surplus was wasted, and in time ceased to be produoed. In the first twelve months after our taking possession of the interior*, the duties of Imports and Exports have increased 150,000 rix-dollars, being an augmentation of thirty per cent. upon the former collection. The means, therefore, of deriving a considerable revenue from the Candian provinces, must depend upon freeing the general internal communication and commerce from all obstacles. The making and

* Namely, in the year 1815.

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maintaining of good roads is one of the principal measures required: this the natives will do, without much, or perhaps any, expense to Government. They are, by their ancient laws, accustomed to personal service, which, however objectionable in a more perfect state of civilization, may in good policy be now applied to the completion of those works which are necessary to bring the nation gradually to that happier state. All that I have said under the head of 'Public Revenue,' respecting the established taxes, is not *directly* applicable to the Candians. We want sufficient information and experience to decide which of them may with propriety be introduced. This must be the work of time, reflection, and prudence. The tax on salt is one, however, that applies immediately to them: that of licences for the sale of spirituous liquors, introduced with moderation, might probably be one the least objectionable, and very productive. In general, it must be observed, that, until currency be more plentiful in that country, the institution of taxes which can be paid in kind will be more acceptable to the natives. But we must ward against sudden changes, and local circumstances must be attended to, if we wish to secure our measures from disappointment. The Candians, in order to become more industrious, richer, and happier, require markets to be open for the rising surplus of the produce of their soil, and to be made acquainted with greater wants than they have hitherto felt. The introduction of

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some degree of luxury is necessary to the civilization and prosperity of that country*.

By these means, the Candian provinces may soon be made as valuable an acquisition to our Colonial Government, in point of revenue, as they are in strength; and they will be able to contribute largely to the support of a liberal establishment, equal to a due administration of justice, a proper defence of the country, and the preservation of public tranquillity and individual independence; without which, all attempts to promote general prosperity will be fruitless.

The reader may like to see a statement of the general expenses of the colony; and I have, therefore, inserted the Tables, Nos. 25 and 26, giving an account of them for the years 1811 and 1812, under their

* The importance of that acquisition speaks for itself. Every one who has at heart the welfare of Ceylon, and the prosperity and stability of his Majesty's Government in it, must acknowledge the merit of Sir Robert Brownrigg, in accomplishing that acquisition. The blessings of a people, rescued from the hands of a bloody tyrant, usurper of the Candian throne, must be to him a cheering reflection. His measures were conceived in prudence, and effected with steady determination. He has had the glory to avenge the blood of some hundreds of British soldiers, butchered in cold blood, in the year 1803. The statement of the conquest of Candy, published last year, under the title, "*Narrative of Events, &c.*" was written on the spot by a Civil servant, an intimate friend of the author; and relates the circumstances which attended that happy event.

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distinct heads. I must add to those Tables some necessary explanations.

In the fixed pay of the Civil as well as the Military Establishment, an augmentation of expenditure will be remarked from the year 1811 to 1812; which must generally be attributed to the lowering of the exchange, by the Government-proclamation issued in Ceylon on the 10th of March, 1812; by which the Ceylon rix-dollar, which, in the pay of public servants, had formerly been rated at two shillings and three half-pence, was, by that new order, fixed at one shilling and ninepence. In some departments, however, the principal difference appearing between the charges of 1811 and 1812, is owing to the pay of some of the chief officers, due in the former year, having been paid in the latter. I have already stated fully my opinion upon the subject of the fixed and contingent revenue-charges, and my reason for not debiting so much against that department as it is charged in the Table, No. 25, and for passing rather a part of those expenses to the department called Civil, under the limited appellation: yet, even then, the charges for the collection of revenue must appear a great deal too high.

On the other departments of expenditure, Civil, Judicial, and Military, I shall offer no remarks; except that, in consequence of the extent of the territory we have to govern in that island, and the distances of the different stations, towns, and villages, from each other,

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a greater and more numerous establishment is necessary, than would be if the towns and villages were more contiguous, and the population less scattered than it is, upon so wide a surface.

Taking now a general view of the expenses of the Ceylon Government, and its resources, we see, then, that the revenues of 1811, leaving out smaller sums, amounted to two millions nine hundred and twenty-six thousand rix-dollars; and the expenditure to three millions three hundred and twenty-nine thousand rix-dollars; leaving a deficit of four hundred and three thousand rix-dollars. In 1812, the revenue had increased to three millions and twenty-eight thousand rix-dollars, and the expense had been, in that year, three millions three hundred and ninety-nine thousand rix-dollars; leaving still a balance of three hundred and seventy-one thousand rix-dollars.

These balances have been covered by the issue of debentures; by the sums paid into the treasury by Civil servants, for the Civil Fund, and borrowed by Government; by some balances that remained in favour of the Ceylon Government, in the hands of its agents at the Presidencies of India; and by anticipation of some of the public resources, which were afterwards, I believe, made good, by the revenue of the pearl-fishery, which took place in 1813.

To the expenses which appear in the Table, No. 26,

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two others must be added: one of magnitude, which is defrayed by the mother country—I mean the King's pay to the European troops, amounting to about 44,000*l.* per annum: the other amounts to nearly 43,000 rix-dollars, and is the Government share of contribution to the Civil Fund; and ought perhaps to make part of Table, No. 25.

In concluding this part of my Work, I shall take a connected view of the operation of the present system of revenue and expenditure upon the interests of the commerce, agriculture, and riches, of the natives of Ceylon.

In the first place, we find, from the present excess of expenditure above the revenue, that not only all that is raised from the country people by taxation, but also the whole of the revenue derived from the cinnamon and pearl, choy-root, chanks, and the sources of revenue not pressing on the people; to all which must be added, the amount of the King's pay to the European troops; is, in the first instance, spent in the island. Taking, then, what is paid by taxation at 2,200,000 rix-dollars, the surplus of expenditure beyond that sum cannot be rated at less than 1,300,000 rix-dollars, which are supplied by the sources just mentioned. This calculation stands on the ground, that Government should not expend more than the total amount of its revenue, and the King's pay to European troops. The whole expenditure, then,

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should it be kept within those limits, must be estimated at 3,500,000 rix-dollars. From this sum, which would, at first sight, appear to flow and remain in the island, must be deducted the balance of trade against the Ceylon merchants, which is paid out of it, in bills or coin. Noticing the great fluctuation, however, that has taken place in late years, it would be difficult to state an average for it; I must, therefore, refer the reader to the former part of this Work, that he may form his own opinion, from the data therein laid before him. I would myself take it at 1,000,000 rix-dollars per annum against the Ceylon merchants: to this must be added, about 350,000 rix-dollars a year, which are spent by Government out of the island, for provisions to the troops; and then the savings of Civil, judicial, and military servants, however small they may be in general, must by no means be omitted in this calculation, and may be taken, perhaps, at 200,000 rix-dollars. If we put these sums together, we shall have 1,550,000 rix-dollars spent by Government, which do not remain in the country. If the expenses of the colony be kept within the limits of its own resources, there is left, spent and remaining in the country, 1,950,000 rix-dollars; viz. 250,000 rix-dollars less than is contributed by taxes, and (by reference to the totals of Table, No. 16.) 1,050,000 less than the general revenue derived by Government from the island*.

* No wonder that, under these circumstances, we should find that one of the principal obstacles to the prosperity of the colony is the want of capital to put industry into action.

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I am well aware of the excessive difficulty, nay, impossibility, of arriving to great precision in similar calculations. The truth of them is influenced, more or less, by a number of circumstances, that it is not in our power fully to appreciate; but, on the whole, they will shew, within some degree of approximation, the general state of the country. My chief reasons for thus connecting a view of the public expenses with the commercial state of the colony, is to bring fresh to the mind of all who are really anxious for its welfare and opulence, the true and only means to promote and secure them. It cannot, therefore, be too often, or too earnestly, pressed upon their attention, that the improvement of cultivation in rice and other grain for food, and the introduction of cotton and the manufacturing of it for clothing to the natives, are the chief barriers which must be interposed to stop this drain on the vital resources of the colony: for the great commercial balance against Ceylon is produced by the very large importation of those two articles of first necessity. To this main purpose our new acquisitions are eminently adapted. The Candian territory has always produced more rice than was wanted by its inhabitants: its soil is very fertile in that grain; and there is much of it that may, with the greatest ease, be brought into cultivation. Rains hardly ever fail in that elevated country, which is also well watered by streams. Cotton grows most luxuriantly in the interior of Ceylon: its climate and soil resemble that of Palamcotta and the Tinnivelly country, on the opposite coast, where the finest cotton is produced, and

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manufactured into cloth, which is exported to all parts of the world. There is, in fact, nothing wanted but industry, and capital to promote it, to render Ceylon perfectly independent for food and clothing. The Candian provinces are also fertile in coffee, pepper, cardamom, arreca nuts, timber, and the finest wood for cabinet work,—all articles adapted to exportation: and, until the island be perfectly independent, for food and clothing, its resources must be looked for in exportation. The opening of wide markets in England for its produce, the arack and cocoa-nut oil; an attention to the tobacco-trade; the improving of its manufactures in coir; and, in general, a steady perseverance in stimulating the indolent natives to industry; are the only means by which a channel may be opened to the introduction of some wealth that may fill up the vacuum left by its unfavourable balance of trade.

Considering Ceylon as a market for British manufactures and goods, it must not be expected that it will offer a great sale for them; because there is hitherto but a small population of Europeans, and the habits and wants of the natives are of a nature not to create a demand for such manufactures and goods. The British merchants venturing upon the trade between Ceylon and the mother country, will find their advantage (especially so long as the exchange continues very high against the colony, of which there is no prospect of change, unless by means of

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direct measures originating in the Government) either to take to Ceylon gold and silver coin, or to sell in Ceylon bills drawn upon their correspondents in England, or upon any agency-house on the continent of India. Their profits must depend both upon the sale of their bills or coin, and upon the price of the colonial produce sold in England, which, in certain articles, has proved to be very favourable.

It is not easy, however, to state how far the resources of this colony may one day extend. Under a well-directed administration, we are, perhaps, not too sanguine, in thinking, with Dr. Colquhoun *, that it may in time be the source of a very enlarged commerce to the English ports; and that its public revenues may rise sufficiently, so as not only to cover its own expenses, but even to leave a surplus in favour of the mother country.

* See *Appendix* (E).

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APPENDIX.

Appendix A.

Answers given by some of the best-informed Candian Priests, to Questions put to them by Governor Falk, in the year 1769, respecting the antient Laws and Customs of their Country.

Q. WHAT laws prevailed in Ceylon previously to its being governed by a King? Who gave those laws? When were they given? Are they in writing?

A. Prince Wijaya, the eldest son of the Emperor Singha-Bahu, who reigned over the kingdom of Lala, in Dambodiva, having embarked from his father's capital (Singhapoor), accompanied by seven hundred trusty and warlike adherents, landed in Ceylon, and became King. This disembarkation took place on a Tuesday, at the time of the full moon, in the month of May, 2312 years antecedent to the present date. Prince Wijaya was nominated to the Sovereignty by the all-perfect Boodho, who, in the month of January, the ninth from the period of his becoming Boodho, transported himself through the air from Madya Désa to Lanka (Ceylon). On his arrival, he found the island infested with a multitude of devils, whose place of

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resort was a large forest of Na trees *. Boodho, having placed himself in the sky immediately over this forest, which was in the centre of the island, caused such a violent tempest of wind, rain, &c. and such a thick darkness, as completely terrified the devils. He then removed them into an island called Giridiwa, which he had summoned from Dambodiva for that purpose, and which, as soon as the devils had been conveyed to it, he remanded to its former station. There were at that time no men on Lakdiwa (Ceylon); Boodho, therefore, preached to the gods, who had assembled from different parts of the island; and having established them in the ordinance of his religion, and rendered Lakdiwa a fit habitation for humbler beings, he returned to Dambodiwa. The Benefactor of the World, after having been forty-five years Boodho, on the day of his becoming Nivani, whilst reposing on a couch in the garden of Malla Raja, in the city of Kusinara, in Dambodiwa, addressed himself in the following manner to Sakra Déwéndra, who stood nearer to him than any of the other gods of the ten thousand worlds assembled together upon this occasion:—"Sakra," said he, "my religion will hereafter be established in Lanka-dwepa (Ceylon); Prince Wijaya, eldest son of King Singha-Bahu, Emperor of the country called Lala, and residing at Singhapoor, accompanied by seven hundred trusty associates, will this day land on Lanka, and become King. Protect, therefore, that King, his

* A tree producing flowers of a fragrant smell, which are offered at the shrine of Boodho.

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adherents, and Lanka." Sakra, after having received these injunctions, sent for Wishnu, and, addressing the deity, whose colour is like that of the blue lotus, desired him to afford the necessary protection to Prince Wijaya and his attendants, and to support the religion of Boodho, which was to endure for five thousand years. In obedience to the orders of Sakra, Wishnu immediately descended to Lakdiwa, which he protected in the manner above stated. Thus, by the appointment of Boodho, and with the assistance of the inferior deities, Prince Wijaya, descended from the family of the Sun, was the first King who reigned over Lakdiwa. Tambraparnim was the name of the city which he founded, and in which he resided.—Prince Wijaya reigned thirty-eight years; and, from the commencement of his reign to that of the present King, Kerli Sri, inclusive, or, according to the era of Boodho, to the present year 2312†, this island has been governed by 179 Kings.

Q. What laws are there relative to the succession to the throne?

A. The King, when his death approaches, may, with the concurrence of the ministers, deliver over the kingdom to his son, if he has one; otherwise, at the King's decease, the ministers appoint to the sovereignty any person of the Raja Wanse (Royal race) whom they may be able to find in Ceylon. In case, however, this source should be exhausted, it has, from ancient times, been the custom of the great city (Candy) to send

† A.D. 1769.

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presents to any prince and princess of the race of the Sun, and professing the religion of Boodho, who may happen to be residing at Madura, or in any of the countries adjacent, and to place them on the throne. If this is not done, a person is selected from amongst the nobles of the empire, and invested with the regal power.

Q. Is there any law permitting the younger children to succeed to the throne, in preference to the elder?

A. The succession is not regulated according to seniority; but that prince is appointed to the sovereignty who is most eminent for wisdom, virtue, and a good disposition. The second son of Muta Séva (who reigned over Lakdiwa, in the city of Anuradpoor), in consequence of his having been adorned with these amiable qualities, obtained the sovereignty, even during the life-time of his elder brother; as is shewn in the book entitled Raja Ratuakare.

Q. What ceremonies are observed at the coronation of a King?

A. On the day of his installation, the Royal Mandapa* is beautifully decorated with all sorts of precious ornaments; within that Mandapa is erected another, made of the branches of the Udumbara or Attika† tree; and in the centre of this inner Mandapa is placed a seat, made of the wood of the same tree:—the King,

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* A sort of pavilion.

† This is a tree which produces fruit from the trunk and branches, without flowering: the fruit is like a fig, but rather of a red colour.

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covered with jewels, and invested with the insignia of royalty, wearing the sword, the pearl umbrella, the forehead-band, the slippers, and the Chowrie made of the white hairs of the Semara's tail, repairs to the above-mentioned seat: a royal virgin, adorned with costly ornaments, and holding in her hand a sea-chank filled with river water, and opening to the right, then approaches the place where the King is seated, and, lifting up the chank with both hands, pours its contents upon the King's head, addressing him, at the same time, in these words: "Your Majesty is anointed to rule over this whole assembly of Rohatries; may it therefore please your Majesty to perform the duties of a Sovereign, and to exercise your sway with benignity and justice."—After this, the Purohita Bramin (the Head Bramin), arrayed with ornaments adapted to the nature of his office, lifts up, with both hands, a silver chank filled with river water, and, pouring its contents on the King's head, addresses him in the manner above mentioned, and recommends him to govern with gentleness and justice. Then a principal Sita, adorned with suitable ornaments, taking up with both hands a golden chank, likewise filled with river water, pours the contents upon the King's head, admonishes him to reign with justice and gentleness, and to perform the established duties of a Sovereign.—These ceremonies being ended, and the King invested with the crown, the following reflections ought to present themselves to his royal mind:—The addresses which have been just now made to me may be construed either as an imprecation or as a

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blessing; and I am to consider the substance and actual purport of them to be to the following effect: "If your Majesty act in conformity to our suggestions, it is well; otherwise it is to be hoped that your head will split into seven pieces." This subject is further treated of in the book entitled Maha Wansé.

Q. Does the King possess the power of acting according to his own free will, in matters relating to the government of the country?

A. If the King be a man of great abilities, well skilled in antient laws and usages, acquainted with the practices of former Kings, and properly versed in religious knowledge, there are some matters which he may decide according to his own pleasure; but there are, likewise, many others which he cannot determine without consulting the ministers and the people. Any doubts which exist upon this subject may be resolved by a reference to the book entitled Maha Wansé; wherein an account is given of the things which were done at the sole will and pleasure of King Prakrama Bahu, who ruled over Lakdiwa, and resided at Polonnarupoor; as well as of things done by him, after consulting his ministers.

Q. Are there any established laws, to which the King is bound to conform?

A. It is said, in the book entitled Niti Sastra, that the basis of all good government is a victory over the senses: these are, Sight, Hearing, Smell, Taste,

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Touch. A victory over the first is gained, when the wife of another can be beheld without giving rise to any wish or longing for her; over the second, when slander and abuse can be heard without exciting emotions of anger; over the third and fourth, when the organs of smelling and tasting are not immoderately delighted with perfumes and delicate viands; over the fifth, when the body is not captivated with its peculiar enjoyments. The first step towards the subjugation of the senses, is, reverence to parents, teachers, and elders; frequenting the society of wise persons is the source of that reverence: in order to be admitted into such society, learning must be acquired; the possessor of knowledge becomes prosperous; by means of the wisdom derived from learning, a victory over the inclinations is obtained, and that victory ensures the completion of every wish.—These are the Rules which ought to guide the conduct of Kings; a confirmation of which fact will be found in the book entitled Téla Pátta Jatake.

Q. Can the King deprive a person of life, or dispossess him of his property, without any investigation of the crime imputed to him, or without apprizing any one of the nature of his offence?

A. A King, called to the throne by the voice of the ministers and of the people, always has been, always is, and always will be, elected for the express purpose of inquiring minutely into what is lawful, and what is unlawful; of causing what is unlawful to be set aside,

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and what is lawful to be carried into effect; of acquitting the innocent; and of inflicting on the guilty, punishments proportioned to their crimes:—nevertheless, when a person has committed a capital offence, the established custom is, to have the circumstances of the case inquired into by the people, and by the Judicial Chiefs; and to make a reference to the antient Book, which contains an account of what is, and what is not, lawful.—If, after such inquiry and reference, the crime is proved, and found to be deserving of death, sentence is passed accordingly: but no King, either on his sole authority, or with the concurrence of his ministers, can, consistently with his prescribed duties, confiscate the property of a guiltless person.

Q. Can the King either wage war or conclude peace, without first consulting his ministers?

A. The King is, both day and night, in dread of enemies: under this apprehension he assembles and maintains a force, consisting of cavalry, infantry, elephants, and chariots; collects warlike weapons, puts his strong-holds in a state of defence, and conjectures when he may be attacked: such is the condition of a Sovereign. Whensoever, therefore, enemies do approach, there being in such a case no time for consulting his ministers, the King can, of his own authority alone, order the troops to prepare, and, taking them with him, can proceed to attack the enemy;—and, if the enemy should have advanced so rapidly as to prevent him from assembling his army in time to oppose

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them, he may, without consulting his ministers, take the most valuable articles out of his treasury, for the purpose of negotiating a peace with them:—it is, however, the duty of the King to consult his ministers, before he proceeds to invade any foreign country, or to lay siege to any fort; neither is it in his power to conclude a war, so begun, without consulting his ministers.

Q. Can the King confer rank upon persons of low birth? or can he degrade those who are highly born?

A. If a person of high rank has been guilty of treason, or of any other weighty offence, he may be seized; and, his crime having been inquired into by the Court of Justice, he may be either put to death, or reduced to a low cast. Persons of low cast may be promoted to be chief in their own tribe, but cannot be advanced to the rank and privileges of men of a higher cast.

Q. Can the King, without the knowledge of the ministers and people, choose a person to succeed to the throne?

A. In a case of great emergency, any relation of the king, who is justly entitled to succeed to the throne, may be nominated to the Sovereignty, with the consent of the principal people; but no such power is vested in the King alone.—Unless, however, there is an urgent necessity for adopting the measure abovementioned, the sovereignty is conferred by the united voice of the ministers and people, in due form and ceremony, according to established usage.

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Q. Amongst the laws which existed antecedent to the institution of the Government, are there any to which the King is bound to conform? By whom were such laws given? Are they in writing, and if written, in what books are they contained?

A. There are ten virtues which a King is enjoined to practise.

1. Charity; viz. giving rice and cloth to priests, Brahmins, and poor people.
2. Religion; viz. constantly maintaining the ordinances of Boodho.
3. Liberality; viz. bestowing fields, gardens, and other valuable property.
4. Uprightness; viz. being void of deceit.
5. Mercy; viz. not being of an obdurate mind.
6. Temperance; viz. mortification of sensual desires.
7. Placability; viz. not continuing to be angry after the cause of displeasure has ceased.
8. Humanity; viz. not punishing, tormenting, or molesting innocent persons.
9. Forbearance; viz. not being angry at faults before they have been well inquired into.
10. Impartiality; viz. shewing no undue preference to any one.

The system of conduct which a King ought to observe, was preached by Boodho, in the great city of Wesala, in Dambodiva, in the great temple of Sarandada, to the King of the same city, whose name was Letcharvi, as may be seen in the books entitled Dik Sangi.

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Q. What is the nature of the judicial process in Ceylon? and how are the Courts of Justice constituted, that is, of what persons are they composed?

A. The Court of Judicature is composed of the two Adigars, the four Maha Disapatis*, the Maha Mahottala, and such of the persons of rank as are constantly in attendance upon the King. The above-mentioned grandees assemble in the Hall of Justice, and try the suits submitted for their investigation. If any cause come before them which they are incompetent to determine, they proceed to the Magul Maduwa, a hall elegantly fitted up near to the King's palace, and there enter into the trial of such causes; the King himself being present, and seated on his throne.

Q. What laws existed antecedent to the institution of the Government?

A. There are ordinances which have existed from ancient times; namely, that the Prince shall not kill the King his father, or the Queen his mother;—that he shall not forsake the religion of Boodho, and embrace a different religion;—that he shall not put to death any member of the priesthood;—that he shall not injure such boa-trees as may be planted near any temple, containing the image or relics of Boodho, nor deface any part of the temple;—that he shall not deprive any animal of life;—that he shall not commit theft or adultery;—that he shall not utter a falsehood, or

* More commonly called *Disavoes*.

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drink intoxicating liquors. These ten injunctions were ordained previously to the institution of the Government.

Q. In case the King should be inclined to act in opposition to the above-recited ordinances, is it in the power of the ministers to prevent him?

A. It is in the power of the ministers to put a stop to the improper conduct of a King, who acts contrary to those ordinances: for instance, in a city of Dambodiva, there reigned formerly a King, called Porisada, who killed men secretly, and fed upon their flesh. This circumstance having come to the knowledge of the ministers and the people, they assembled together, and with many entreaties besought the King to desist from so savage a practice; but being unable to prevail on him to discontinue it, they drove him out of the city, and elected another Prince to rule in his stead. The particulars of this transaction will be found related in the books entitled Suta Soma Tatake.

Q. Can the King remove his ministers, and take others in their stead?

A. If a minister has been guilty of any offence against the King, or of any other atrocious crime, immediately on its being proved, he may be displaced, and another person appointed to succeed him; but all the ministers cannot be dismissed at once, unless there be evident reason to believe that they have entered into a treasonable combination against the Sovereign.

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Q. Can the King set aside a decision awarded by the before-mentioned Court of Justice?

A. The King has that power; nevertheless, in consideration of the necessity of supporting the Religion and Government, if the Ministers unanimously advise him to adhere to the duties of a King, as enjoined in the books, he cannot annul, but must confirm their decisions.

Q. Is it true, that some districts have a power of publickly remonstrating against acts of injustice committed by their rulers? What are the names of those districts, and how far does that power extend?

A. There are several districts, the inhabitants of which possess the power of remonstrating against any acts of injustice or oppression exercised towards them by their governors.

These districts are: 1st, Uda Nuwara; 2d, Yali Nuwara; 3d, Dumbara; 4th, Pansiya Pattu; 5th, Matale; 6th, Haraseya Pattu; 7th, Tun parraha; 8th, Hewa harta; 9th, Uwa. Their power is so great, as to cause the removal, or even the destruction of those whom they may discover to have acted unjustly towards them.

Q. Have the priests any concern in the government of the country?

A. The two chief priests, who preside not only over the priests of the two great temples which have belonged to the city of Candy from the time of its

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existence, but likewise over all the other priests in Lakdiwa; as well as the Sanga Raja, or Supreme priests, to whom those before mentioned are subordinate; and such persons as are skilled in religious knowledge; may respectfully entreat and admonish His Majesty not to depart from the ten prescribed duties of a Sovereign.

Q. What are the duties of the first and second Adigars?

A. For the due execution of the edict issued by the King to his ministers and subjects, as well as for His Majesty's protection and support, the first Adigar is entrusted with the command of the valiant troops belonging to Udu-Gam-Pahe and Kalu-Pullula districts, which are under his own immediate authority; and the second Adigar commands the no-less valiant troops belonging to his own districts of Palligan-Pahi and Katu-Pullule. When the King goes away from his capital, one of these Adigars accompanies him, and the other remains in charge of the city.

Q. What is the number of great Disapatis, or chiefs of provinces?

A. The extensive Disavas of Urva Matale, Sat Corly, and Satara Corle, are governed by four Maha Disapatis.

Q. How many inferior Disapatis, or chiefs of subordinate districts, are there?

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A. There are seventeen inferior Disapatis, and their disavas are, 1st, Dumbara; 2d, Udupalata; 3d, Bulatgama; 4th, Kotmala; 5th, Wellasara; 6th, Tambankada; 7th, Madakalalapurva; 8th, Puttalam; 9th, Saparagama; 10th, Panama; 11th, Munnessarama; 12th, Tambalagamu; 13th, Kottiaram; 14th, Maha Madige Cadda; 15th, Alud Madige Cadda; 16th, Nuware Kalawiya; 17th, Pattipala.

Q. Is the power of the inferior Disapatis, in their respective districts, equal to the power of the Maha Disapatis in theirs? and are they entitled to equal honours from the men of their own districts?

A. Both principal and inferior Disapatis receive their appointments from the King; therefore, there is no distinction of power between them: each can exercise authority in his own disava; and from first to last, there is no difference in the honours paid to them in their own district.

Q. What powers are vested in the Disapatis?

A. They may hear causes in their several districts; and can inflict punishment by flogging, fine, and imprisonment; but further than this, their power does not extend.

Q. Can each Disapati try and determine suits instituted in his own districts?

A. There are some matters which the Disapatis can try and determine in their own districts, and others upon which they cannot decide.

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Q. Are there any written instructions to the Disapatis, defining what cases they can, and what they cannot, try and determine in their own districts?

A. There are books that contain a specification of the matters which they can, as well as of those which they cannot, decide finally.

Q. If a person should find himself aggrieved by a decision of the Disapati, can he represent the matter to the King? and what is the form of proceeding, in such a case?

A. If a Disapati has given an unjust decree against any one of the inhabitants of his district, the injured person may represent the circumstances to the King; and it is usual, upon such an occasion, to state the fact through the two Adigars: nevertheless, in some instances, the information is communicated through the persons who are in attendance upon the King. If the complainants fail of accomplishing their purpose by the means above mentioned, they repair to the court in front of the pale of the King's palace, where, prostrating themselves at full length, and striking their children, to make them cry, they, with loud vociferations, call out for redress.

Q. Have the Disapatis the power of trying and determining capital cases?

A. Were they vested with this power, there would be no need either of a King, or of those ministers who compose the Courts of Justice; but so far from

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one single Disapati possessing the power of trying and determining crimes punishable with death, this power does not exist even in the whole united assembly of the Judges.

Q. If they have not that power, by whom is a sentence of death passed?

A. No one can be put to death without the consent of the King.

Q. Is there any distinct form of trying persons for crimes punishable with death?

A. There is an equitable mode of administering justice in cases of this nature; which are investigated by a tribunal composed of the King and the before-mentioned judicial chiefs.

Q. What crimes are punishable with death?

A. Those who have molested, persecuted, or killed their parents, teachers, priests, or any other persons; those who have committed offences against the King; those who have broken down the boa-trees, or defaced the dagabs; those who have stolen things belonging to Boodho, to the gods, and to the King; thieves who plunder villages; thieves who rob on the road:—the perpetrators of such crimes as these, are put to death.

Q. What slighter punishments are awarded for lesser offences?

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A. The criminals are punished according to the nature of the offence, either by cutting off their hands, feet, ears, or noses; by fine, imprisonment, or fetters; in some cases, red flowers and the bones of oxen are suspended about the body of the culprit, whose hands being tied behind his back, he is flogged until the skin comes off upon the ratan, and is then conducted through the four principal streets, preceded by the drum of punishment, which is beaten as he goes along, and he himself is made to proclaim the crime of which he has been guilty. Sometimes, such convicts are sent to the villages where fevers are prevalent; namely, Bintaina, Badulla, and Telipaiha. These are the punishments inflicted on the perpetrators of crimes not capital.

Q. Is divorce admitted amongst the Ceylonese?

A. A man and woman who have been united in marriage with the knowledge of their parents and relations, and according to the Ceylonese custom, which requires that they should, on the wedding-day, place themselves on a platform called the Magul Poruwa, and have their marriage hands joined together by a thread, cannot become separated at their own pleasure. If the man obtain a divorce, it must be by proving, to the satisfaction of a Court of Justice, either that his wife, failing in the respect and reverence due to a husband, has spoken to him in an unbecoming manner; or that, being void of attachment to him, she has bestowed upon another that affection and regard to

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which he was entitled; or that she maintains an intercourse with a gallant, and lavishes upon him the earnings of her husband:—on her being convicted, before a Court of Justice, of such conduct as the above, or of any other improper conduct, he will be permitted to abandon her.

Q. For what faults, on the part of the husband, may the wife sue for and obtain a divorce from him?

A. If, being destitute of love and affection for his wife, he withholds from her the wearing apparel and ornaments suitable to her rank; if he does not provide her with food of such a quality as she has a right to; if he neglects to acquire money by agriculture, commerce, and other honourable means; if, associating with other women, he squanders his property upon them; if he makes a practice of committing other improper and degrading acts, such as stealing, lying, or drinking intoxicating liquors; if he treat his wife as a slave, and at the same time behaves respectfully to other women; on proof of his delinquency, before the above-mentioned Court, the wife may obtain a divorce.

Q. What forms are observed upon such occasions?

A. The fault or guilt of the woman having been proved, the husband is separated from her in the following manner:—The things given by the parents of the woman, as her portion, on the day of marriage, together with the property acquired by the husband

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during the period of their union, are brought into the Court: the former is then given to the wife, and the latter is divided into two equal shares, of which the husband gets one, and his wife the other. But, besides this, the husband is likewise obliged to give, out of his own share, a sum sufficient to defray his wife's expenses for the ensuing six months. As soon as this distribution has been made, they become separated.—When the husband has been in the wrong, and proof of his delinquency established, every thing is divided in manner above mentioned, and the children are delivered over to him: after which the divorce is complete.

Q. Can a Disapati effect a divorce on his own authority alone?

A. It is absolutely out of the power of any Disapati to separate, legally, a man and his wife.

Q. Can either of the divorced parties marry again?

A. Persons who have been divorced by the sentence of a Court of Justice, in the manner above stated, are at liberty to marry again.

Q. What becomes of the children of such persons?

A. Notwithstanding the divorce of their parents, the children are, according to established usage, entitled to inherit both their landed and personal property. In the case, however, of their parents' marrying again, one half of that property is, upon such occasion, transferred to the children of the first

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marriage. If there is no issue from the second marriage, the remainder of their property reverts to the children of the first; otherwise it goes to the children of the second.

Q. Is bigamy permitted amongst the Cingalese?

A. It is, and it is not. When a man, possessed of an hereditary estate, consisting of fields, gardens, money, and grain, has had no children by his wife; if she be a woman of an amiable disposition, and of a sensible and compassionate turn of mind, she will make suitable reflection upon the circumstances of the case; and, in order to prevent the family from being extinct, she will solicit her husband to take another wife. In such an event, it appears, by the Books, that he may, with propriety, contract a second marriage: but, on the other hand, even though the wife should have produced no children, if she decline giving her consent to his marrying again, he cannot have recourse to that measure.

Q. Can married men openly keep concubines?

A. Neither openly nor secretly can they have an intercourse with other women: such a practice is most strictly forbidden in the books which contain the tenets of the religion of Boodho.

Q. If, where there are a number of brothers, one of them marries, can the rest, with the knowledge of each other, have intercourse with the married brother's

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wife? and whether is such a practice reckoned proper, or improper, amongst the Cingalese?

A. Neither with nor without the knowledge of each other are they permitted to have any undue intercourse with the married brother's wife: such a practice is not only looked upon, amongst the Cingalese, as extremely improper, but it is likewise considered by them as a heinous crime. Notwithstanding this, it must however be acknowledged, that there are some foolish men amongst whom this disreputable custom does prevail.

Q. When a man has married, does he, after passing the first night with his wife, give her to be enjoyed by his brothers in succession, and then resume the functions of a husband himself? Is such a custom confined to the tribe of Nagaram Karas *, or does it likewise prevail amongst the Vellales?

A. Throughout the whole of the two tribes of Vellales and Nagaram Karas, there is not a single person who has even heard of such a practice, which is equally scandalous and illegal.

Q. Is it customary, amongst the Cingalese, to make written wills, bequeathing their property to their children and grand-children? and in what form are such wills drawn out?

A. When a man's death approaches, he may, in

* General name for all those who are not of the Rajas', Bramins', or Vellale cast.

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the presence of some persons of respectability, bequeath his property, either verbally or in writing, to his children or grand-children, to the purpose of charity, to those who have administered medicine and support to him during his illness, or to any other person or persons whom he chooses to make his heirs, of whatever rank or condition.

Q. Who are entitled to inherit the property of persons that die childless, and intestate? and by what degrees of consanguinity, or affinity, is the succession to such property regulated?

A. The following are the persons successively entitled to inherit such estates:—

1st. The parents of the deceased.
2d. His brothers and sisters.
3d. Their children.
4th. His nearest paternal and maternal relations.
5th. His wife.
6th. Her nearest relation.

In failure of all these heirs, his property becomes Rajastha, and goes to the King.

Q. In what manner, and by whom, were the Nagaram Karas first distributed into classes? By whom was that cast constituted, and in what books is any account of these classes contained?

A. Throughout the whole cast of Nagaram Karas †

† Those who work in leather, and perform other vile offices.

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no class can be seen or heard of, by any persons, so low as the Chandalas; therefore, the class of Gahala-Pam * Badayo ranks above them; the Paduavas † compose the third class; and the Pannaduras ‡ the fourth.

These are the gradations of rank established amongst the Nagaram Karas.

The Vellales are one of the four high casts, which rank in the following order:—

1. Raja Wanse, or cast of King.
2. Brachamana Wanse, or cast of Merchants.
3. Welande Wanse, or cast of Merchants.
4. Goyi Wanse, or cast of Cultivators.

At the commencement of the present Kalpa ‖, when all men were upon an equality, there were such frequent disputes amongst them, that, in order to terminate their differences, they agreed amongst themselves to elect Maha Samatta to the sovereignty. This King appointed those who were then in the exercise of certain trades and professions, to certain classes, corresponding to the occupations in which they were at that time engaged; and there was founded the cast of Nagaram Karas, which has existed in the same manner ever since. This subject is treated of in the books entitled *Sara Sangrahe*.

* Those who are employed in burying corpses, or in removing dead carcases of elephants, &c.

† Paduavas carry palanquins, &c.

‡ Pannaduras are elephant and horse keepers, and grass cutters.—This is a very incomplete account of the cast of Nagaram Karas, which is subdivided into a much greater number of classes.

‖ At the renewal or re-production of the world.

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Q. What persons, of the tribe of Nagaram Karas, can be nominated to the priesthood?

A. It is not stated, in any of the books, that no person of the cast of Nagaram Karas can become a member of the priesthood. Nevertheless, there is now, in the Candian territories, a prohibition against the ordination of low Nagaram Karas.

Q. Can a priest live as a layman?

A. It is a heinous crime, according to the religion of Boodho, for any priest to live after the manner of a layman; and it is well known, that the strictest injunction against such a practice appears in all the books which contain the doctrine of Boodhoism. Such a scandalous action cannot, therefore, be committed.

Q. By whom are priests appointed? and what are the usual ceremonies practised upon such occasions?

A. Boodho, the Teacher of the three worlds, has dictated what is necessary to be done, preparatory to, and at, the ordination of a priest: namely, when a person is desirous of becoming a priest, he must repair to the wihara *, and communicate his wish to one of the principal priests of that wihara, who, after having ascertained that he is properly qualified for the office, will deliver him over to a clever Karmmacharin-Wahanse †, desiring the latter to exercise the candidate

* Temple.

† A priest well versed in the ordinances of religion.

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in those matters with which it is necessary that he should be acquainted, previously to his being ordained. After he has been sufficiently instructed, the chief priest, and twenty other priests, having assembled in the Poya Gé *, the candidate is to be brought into the middle of the room, and the following questions are to be put to him by the same Karmmacharin Wahanse: "Have you any incurable leprosy? or, are you affected with ulcers, cutaneous eruptions, consumption, or possession by devils?"—On being thus questioned, if he be subject to no such distempers, he will reply to this effect: "My Lord, I am not afflicted with either of the five species of incurable disorders, respecting which you have questioned me."—He is then to be further asked; 1st, "Are you a person free from the bonds of slavery? 2. Are you involved in debt? 3. Are you a messenger of the King? 4. Have you obtained the consent of your parents? 5. Have you completed your twentieth year? 6. Are you provided with a cup, and with the *survunu* or priestly garment?" On being asked these questions, he must salute the priests, and reply in the negative to the three first, and in the affirmative to the three last: after which he is qualified to become a member of the priesthood. This examination being ended, the candidate's hair is all shaved off, and his body besmeared over with turmeric, as well as with sandal powder and other perfumes; dressed

* A spacious building in the city of Candy, appropriated to this and other religious purposes.

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in rich clothes, and decorated with costly ornaments. He is then mounted on an *ahare* or elephant, and conducted in procession through the four principal streets, preceded by flags, umbrellas, and instruments of music. Sometimes the King, the two Adigars, and the four Maha Disapatis, attended by a numerous retinue, grace this ceremony with their presence, and confer the same honours on the candidate as those to which the sovereign is entitled at his coronation. The candidate is then reconducted to the Boya Gé, where some further questions, on points of religion, are put to him, and he is then finally ordained.

Q. Can an ordained priest relinquish the priesthood, and become a layman?

A. If a person, ordained in the manner above mentioned, be afterwards desirous of relinquishing the priesthood, he may, with the knowledge and concurrence of the principal priest of the temple to which he belongs, divest himself of his *survunu*, and resume the dress and occupations of a layman. That this is practicable, appears in the Books.

N.B. *The preceding brief account, by question and answer, of some of the laws and usages existing and prevailing in the Candian territories, was written on the* 12*th of August*, 1769.

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Appendix (B).

A Regulation *of Government to consolidate the several Regulations for collecting Export and Import Duties levied in the Island of Ceylon. By Order of the* Council, *June* 19, 1813.

Whereas it is expedient, that the various Regulations now in force, for collecting the Duties of Imports and Exports, should be consolidated, with certain modifications; His Excellency the Governor in Council is pleased to declare and enact,—

1st. That all former regulations, relative to the collection of the Duties of Customs, shall, from and after the tenth day of July next, stand repealed.

2d. That from and after the said day, the Duties on all goods imported or exported, at any port of this island, (except such articles as are herein specially prohibited) shall be levied according to the rates set forth in the Schedules hereunto annexed; viz.

3d. The Schedule marked A, for the Duties on Goods Imported.

4th. The Schedule marked B, for the Duties on Goods Exported.

5th. That goods carried coastways shall be liable to Export Duties, but not to any further duty on being landed.

6th. That for ascertaining the value of the goods, on which the said duties are to be levied, the present tariffs shall continue in force; and that Commissioners shall be appointed by Government, from time to time, and at such periods as may be necessary; who, after consulting with the best-informed merchants, shall make such alterations

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as they may deem fit; which alterations shall be published, for general information.

7th. As to articles of import, not enumerated in the tariff, and for which an average price cannot conveniently be fixed, the importer thereof shall furnish a list of such articles, together with the sum (in Ceylon currency) at which he would dispose of each and every such article; and the said list shall be advertised, for twenty-four hours, in such public and conspicuous places as may be appointed: during which period, it shall be lawful for any person to bid for the said goods, on the terms of taking the whole together, and paying ready money; and the highest bidder, (not offering less than the price stipulated in the importer's list) shall, at the expiration of that time, be declared the purchaser: in which case, the duties upon the goods shall be computed on the amount of such offer; otherwise, the computation shall be upon the prices contained in the importer's list: provided, that if such goods, not enumerated in the tariff, shall amount, in value, to more than ten thousand rix-dollars in the importer's estimate, the said list shall not be published without the permission of the Comptroller-General of the Customs, or his Deputy.

8th. When any quantity of imported goods, partly of a description enumerated in the tariffs, and partly not enumerated, shall not exceed in value one thousand rix-dollars in the whole, the importer may, at his option, either pay duty according to the tariff, and advertise the rest, as in the 7th clause is specified; or advertise the entire investment in one list; in order that the duties may be levied thereon, according to the provisions of the said last-mentioned clause.

9th. East-India ships direct from Europe, and ships direct from China, shall be permitted, on application for

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that purpose, to land the whole, or any part of their investments, and expose the same to sale; and to re-ship the goods undisposed of, duty free; paying duty upon such as shall be sold, according to the tariff, as to all articles therein mentioned, and for other articles upon the sales; an account whereof, verified upon oath, shall be exhibited to the Custom-Master, or Comptroller.

10th. Articles imported, not enumerated in the tariff, and not exceeding the amount of 500 rix-dollars, may, at the option of the owner, either be valued by advertisements, as herein before provided, or by the Custom-Master, subject to the revision of the Comptroller; and the like mode of valuation is also hereby declared applicable to goods of any amount; being for the use of the importer, and not for sale.

11th. Cloths, in general, shall be valued by appraisement, to be made by the Government Appraiser, in the proportion heretofore accustomed; viz. fifteen per cent. under the retail prices: and in case the merchant shall think himself aggrieved, three appraisers shall be appointed; one on the part of Government, one on the part of the merchant, and one to be mutually chosen by the Custom-Master and the merchant; which appraisers shall be sworn to deliver a just valuation: and the decision of any two of the said three persons shall be final.

12th. With respect to all imported and non-enumerated goods, subject to be valued by being put up for sale, if it shall appear to the Comptroller-General, or Deputy Comptroller, or, in their absence, to the Custom Master, that any such goods have, contrary to the true intent and meaning of the said regulation, been advertised for sale below the fair wholesale price, it shall be in the option of the said officers respectively to direct that the true wholesale

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value of such goods shall be ascertained by appraisement, in such manner as is provided in the preceding clause.

13th. No goods shall be landed from vessels arriving in any port of this island, until the cargo shall have been reported at the Custom-house, except in cases of emergency.

14th. No goods, subject to duty, shall be landed or shipped before six o'clock in the morning; but personal baggage, to the extent of two trunks and two parcels, and no more, for each person, shall be permitted to pass, at all convenient hours, on being duly searched.

15th. It shall not be lawful for any ship or vessel to leave any port of this island, without a port clearance; and if the Commander, or principal person in charge of any ship or vessel, shall presume to depart from any port in this island, without a port clearance, he shall be deemed guilty of a misdemeanour; and be punishable by fine, not exceeding fifty rix-dollars, and imprisonment, not exceeding two months, on conviction before any Sitting Magistrate, in whose jurisdiction such person afterwards shall be found.

16th. Charges of anchorage to be paid by the different classes of merchant ships and vessels anchoring in the ports of this island, shall be according to the annexed Table (C); and it is declared and enacted, that the port clearance shall be the proper and the sole sufficient voucher to authenticate the payment of the said dues.

17th. The exportation of copper coin is strictly prohibited; and it is further enacted, that any copper coin, exported, or attempted to be exported from this island, exceeding in value sixty fanams, shall be confiscated.

18th. The exportation of cinnamon, without the licence of the Governor, is prohibited, except a quantity not exceeding ten pounds, being *bona fide* for the vessel's use.

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19th. The importation of the following articles, without a special licence from the Governor, is prohibited; namely, saltpetre, sulphur, gunpowder, lead, ammunition, and arms.

20th. All articles prohibited by the above clauses, Nos. 18 and 19, which shall be shipped or landed without licence, and assembled to be passed the Custom-house, in a clandestine manner, shall be confiscated.

21st. All goods liable to pay duties, which shall be shipped before duties are paid; and all goods landed and attempted to be removed from the landing-place, without passing through the Custom-house, and paying the Import duties, shall be confiscated.

22d. All goods subject to duty, exported from any port of this island, shall be entered in the port clearance. All goods, subject to duty, not so entered, shall be confiscated.

23d. Every commander, or principal person, in charge of a ship or vessel, who shall be proved to have been privy to any act which, by the foregoing clauses, subjects the goods to confiscation, as aforesaid, shall himself be subject to pay a fine equal to the value of the confiscated goods.

24th. That it shall be lawful for any revenue officer, having a warrant under the hand of the Comptroller, or Deputy Comptroller, or, in their absence, of the Custom Master for that purpose, from time to time, and as often as may be necessary, to enter on board any merchant ship or vessel, being within the limits of any part on this island, to search for prohibited goods, or for any goods liable to pay duties on exportation, but which may be shipped without such duties having been paid; and there to remain during the stay of such ship or vessel in the port, or for such period as may be thought necessary for preventing any illegal proceedings.

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25th. That all persons shipping or landing any goods hereby prohibited, or on which the duties shall not have been paid; or receiving the same on board, or on shore; or in either situation obstructing, or molesting any revenue officer, in the execution of his duty; or bribing, or offering to bribe, any such officer; or knowingly assisting in any such acts,—shall, on conviction thereof before the next Sitting Magistrate, be liable to fine, not exceeding fifty rix-dollars, and imprisonment, not exceeding two months, according to the nature of the misdemeanour.

26th. For the convenience of merchants, goods may be landed and lodged at the Custom-houses at Colombo, Point-de-Galle, or Trincomalé, with the view of being again re-exported from the island; and may remain so deposited for the period of four months, without any other charge than that of rent for warehouse-room, at reasonable rates. But after the expiration of the above-mentioned period, such goods, if still unremoved, shall be considered as finally imported; and shall be chargeable with duty accordingly.

27th. All persons giving information which may lead to the discovery of any breach of these Regulations, shall be entitled to one-third of the property seized: provided the person seizing such property, or giving such information as aforesaid, shall not be either Sitting Magistrate, or Custom Master of the port.

28th. That in carrying the present regulation into effect, and in all matters of detail, falling under the provisions of the same, the Comptroller, Deputy Comptrollers, Custom Masters, and all other officers whom it may concern, shall be guided by such instructions as shall, from time to time, be established by authority of Government.

29th. Every part of any former regulation or order, which contradicts the provisions of this regulation, is hereby repealed.

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SCHEDULE (A.)—IMPORTS.

Cloth	$7\frac{1}{2}$ per cent. ad valorem
Grain of all sorts	1 per cent. ad valorem.
British, China, and India goods,	5 per cent. ad valorem.
All other goods	6 per cent. ad valorem.
Cattle, live stock, and all articles of wearing apparel ready made for private use	To pay no duty, with the exception of horses, which are to be charged with a duty of 25 rix-dollars a head.

SCHEDULE (B).—EXPORTS.

Arack	8 rix-dollars per leager.
Arreca-nut, uncut	10 rix-dollars per amonam.
Ditto, cut	10 rix-dollars per amonam of eight parrahs.
Tobacco*, 1st sort	30 rix-dollars per candy.
Ditto, 2d sort	27 rix-dollars per ditto.
TOBACCO FROM JAFFNAPATAM:	
The Galle assortment	27 rix-dollars per ditto
The Acheen assortment . . .	27 rix-dollars per ditto.
The Travancore assortment . .	30 rix-dollars per ditto—when allowed to be exported by merchants, and not on account of the Government contract.
Calamander-wood, ream-wood, satin-wood, and ebony-wood,	20 per cent. ad valorem.
Palmyra reapers and rafters . .	25 per cent. ad valorem.
Planks, staves, and every sort of timber	10 per cent. ad valorem.
Shells fished at Trincomalé . .	20 per cent. ad valorem, ascertained agreeably to the mode established in the exception No. 5 of this Regulation.

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* Upon an authentic certificate being produced at the Chief Secretary's office, to prove that tobacco, the growth and produce of the British settlements on Ceylon, has been actually and *bonâ fide* landed and disposed of in the markets of the Island of Java, the Isle of Mauritius, the Cape of Good Hope, or in any towns in Great Britain or Ireland, a draw-back of two-thirds of the Custom-house duties, levied upon the export of the said tobacco, will be paid to the merchant that exported it, or to his agent.

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Salt fish, jagery, gingelee seed and oil, illepay seed and oil, margosa seed and oil, fruits and roots of all sorts, with the exception of choy-root . .	10 per cent. ad valorem.
Cocoa-nut, cocoa-nut oil, and copperas	From Calpenteen, Putlam, Jaffnapatam, Manar, Vertativo, and Molletivo, 10 per cent.; elsewhere 5 per cent. ad valorem.
Grain of all sorts	1 per cent. ad valorem.
All goods not enumerated above,	5 per cent. ad valorem.
All articles of wearing apparel, being ready made for private use, and provisions for immediate consumption	To pay no duty.

N. B. Goods, the produce of this island, exported coastways, to pay the Export-duty, but no further duty on being landed.—All goods re-exported having paid an Import-duty, to be subject to no other.

SCHEDULE (C.)

Of Anchorage Dues payable by Merchant Ships and Vessels.

Vessels of 400 tons or upwards	Rixdoll:	30	0
Ditto, of 200, and under 400		20	0
Ditto, of 100, and under 200		15	0
Ditto, under 100		8	0
Dhoneys with two masts		6	0
Ditto, with one mast		5	0
Manar and Jaffna dhoneys, when passing from port to port, within those districts, or from Manar to Jaffna, Kaits, or Point Pedro		2	0
When clearing to other ports		5	0
Cattamarans		1	0
Canoes		0	6

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IMPORTS.

Tariff *upon which the* **Duties** *of* **Sea Customs** *are to be levied, when the Goods herein enumerated are imported at Ceylon.*

The Duty to be levied upon the Bill of Lading or the Passport, or upon the Certificate of the Tonnage of the Vessel.

		Rds.	Fns.	Pice.
Rice Patna	per bag	7	0	0
—— Mooghy	ditto	6	6	0
—— Rarree	ditto	6	0	0
—— Chittegong	ditto	5	0	0
—— Cochin, —— Carra, —— Peweller	parrah	1	9	0
—— Chamba, —— Pacherien	ditto	2	0	0
—— Cingalese	ditto	1	9	0
Paddy Chamba	ditto	0	10	0
—— Carra and Perrewelle	ditto	0	9	0
—— Cingalese	ditto	0	9	0
Wheat Bengal	bag	8	0	0
—— Surat	ditto	9	0	0
Horse Gram Bengal	ditto	6	0	0
—— Surat	ditto	7	0	0
Coast Gram	ditto	4	0	0
Pease	parrah	2	0	0
Dholl	ditto	2	0	0
Pache Payro	ditto	2	0	0
Beans	ditto	2	0	0
Chamie, Warregoo, Towerry, Cambanpoolo, Kewerie, and all Grain not enumerated above	ditto	1	3	0

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WINE, BEER, AND SPIRITS.

		Rds.	Fns. Pice.
Madeira	per pipe	700	0.0
Ditto	dozen	24	0.0
Teneriffe	pipe	400	0.0
Ditto	dozen	18	0.0
Port	gallon	7	0.0
Ditto	dozen	28	0.0
Sherry	gallon	7	0.0
Ditto	dozen	28	0.0
English Claret and Hock	ditto	40	0.0
French Claret and all other Wines	gallon	4	0.0
	dozen	15	0.0
Beer in Hogsheads	each	150	0.0
Ditto	per dozen	12	0.0
Brandy	gallon	5	0.0
Ditto	dozen	20	0.0
Jamaica Rum	gallon	5	0.0
Ditto	dozen	20	0.0
Bengal Rum	gallon	2	6.0
Ditto	dozen	10	0.0
Gin in Whole Cases	each	30	0.0
Ditto in Half Cases	each	18	0.0
Leager Packs with Hoops	per leager	20	0.0
Ditto ditto	half do.	10	0.0
Ditto ditto	per Madeira pipe and puncheon	14	0.0
Leager Staves	per 100	25	0.0
Ditto Old	ditto	10	0.0
Hoop Iron	cwt.	30	0.0
——— Old	ditto	15	0.0
Iron Bars Flat	ditto	21	0.0
Ditto Square	ditto	25	0.0
Ditto Round	ditto	28	0.0
Copper Thick Plate	pound	1	0.0
Ditto ditto in Sheet	ditto	1	0.0
Ditto Thin Sheeting	ditto	1	4.2
Lead Sheet	ditto	0	4.1

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VARIOUS INDIA ARTICLES.

		Rs.	Fas. Pice.
Salt India Butter	per pound	0	9.0
Soft Sugar Bengal, 1st Sort	per bag of 164 lbs. each	25	0.0
Ditto ditto 2d Sort	per ditto	20	0.0
Ditto Batavia	ditto	25	0.0
Ditto China	ditto	20	0.0
Sugar Candy	pound	0	6.0
Calcando	ditto	0	2.2
Mace	ditto	25	0.0
Nutmegs	ditto	15	0.0
Cloves	ditto	5	0.0
Wax Candles	ditto	1	3.0
Tallow ditto	100 ditto	25	0.0
Goat Skins prepared	corge	8	0.0
Ditto raw	ditto	5	0.0
Onions, Garlick, dried Ginger, Coriander Seed, Olowa Seed, and all kind of Curry Stuff	pound	0	2.0
Opium	ditto	20	0.0
Cardamom of Cochin	ditto	4	0.0
Tortoise-shell	ditto	8	0.0
Ditto worked	ditto	12	0.0
Camphor	ditto	5	0.0
Ammeneka Oil	bottle	0	8.0
Sandal Wood	pound	0	4.2
Indigo	ditto	0	3.0
Catticambo	ditto	0	3.0
Kaypoo	ditto	0	6.0
Soap common	ditto	0	3.0
Potatoes	ditto	0	2.0
Chunam, per 75 parrahs, or	last	10	0.0
Empty Quart Bottles	100	20	0.0

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EXPORTS.

TARIFF, *upon which the* DUTIES *of* SEA CUSTOMS *are to be levied, when the Goods herein enumerated are exported from Ceylon.*

		Rds. Fns. Pice
Ammeneka Seed	per parrah .	1 . 6 . 0
Arrepoo	candy .	5 . 0 . 0
Bricks, 1st sort	1000 .	120 . 0 . 0
——— 2d ditto	ditto .	60 . 0 . 0
——— 3d ditto	ditto .	30 . 0 . 0
——— 4th ditto	ditto .	15 . 0 . 0
Baskets, 1st ditto	100 .	6 . 0 . 0
——— 2d ditto	ditto .	4 . 0 . 0
——— 3d ditto	ditto .	2 . 0 . 0
——— 4th ditto	ditto .	1 . 0 . 0
Baskets Cattapetty	ditto .	10 . 5 . 0
Bolangues	ditto .	0 . 6 . 0
Bees Wax	pound .	0 . 6 . 0
Betle Leaves	1000 .	0 . 10 . 0
Betle Flower	ditto .	2 . 0 . 0
Coffee	parrah .	6 . 0 . 0
Cardamom of Ceylon	pound .	0 . 6 . 0
Cocoa-nuts	100 .	2 . 6 . 0
Cocoa-nut oil	measure	0 . 3 . 2
Cocoa-nut shells worked	1000 .	125 . 0 . 0
Copperas	candy .	30 . 0 . 0
Carsingos	100 .	4 . 3 . 0
Coir, loose	candy .	28 . 0 . 0
Cables, coils, and hawsers . . .	ditto .	40 . 0 . 0
Chunam, per 75 parrahs, or . . .	last .	4 . 0 . 0
Cotton, uncleaned	pound .	0 . 1 . 0

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			Rds. Fns. Pice
Cotton, cleaned	per pound	.	0. 2.0
Chanks of different sorts	1000	.	166. 6.0
Chank rings, 1st sort	ditto	.	10. 0.0
——— 2d ditto	ditto	.	5. 0.0
——— 3d ditto	ditto	.	2. 6.0
Chillies	parrah	.	0. 7.2
Caddecay nuts	1000	.	0. 3.0
Cadjoo nuts	ditto	.	0. 4.0
Cadjans	100	.	1. 0.0
Colancole	pound	.	0. 0.2
Candle bark	bundle	.	0. 0.3
Choya root, 1st sort	candy	.	120. 0.0
——— 2d ditto	ditto	.	80. 0.0
——— 3d ditto	ditto	.	60. 0.0
——— 4th ditto	ditto	.	50. 0.0
Dammer	ditto	.	20. 0.0
Elephants' teeth	pound	.	1. 0.0
Firewood or Stickwood	100 billets		0. 6.0
Gingelee seed	parrah	.	2. 0.0
——— oil	measure		0. 6.0
Gorkas, dried	pound	.	0. 0.2
Ghee	measure		0. 6.0
Ginger	pound	.	0. 3.0
Gherkins, pickled	bottle	.	0. 3.0
Hemp or Hanne	pound	.	0. 3.0
Honey	measure		0. 6.0
Hides of bullocks	100	.	20. 0.0
Illepay seed	parrah	.	1. 0.0
——— oil	measure		0. 6.0
Jagery, large	1000	.	10. 0.0
——— 1st sort	ditto	.	5. 0.0
——— 2d ditto	ditto	.	2. 6.0
——— 3d ditto	ditto	.	1. 8.0

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		Rds.	Fns.	Pice
Jagery, 4th sort	per 1000	1	0	0
———	ball	0	0	2
———	pound	0	1	0
Jack Fruit, ripe	piece	0	5	0
——— unripe	ditto	0	3	0
Limes	100	0	4	0
Margosa seed	parrah	1	6	0
———oil	measure	0	6	0
Mats, 1st sort	100	12	6	0
—— 2d ditto	ditto	4	0	0
Mustard seed	parrah	2	0	0
Mats, 1st sort, Kaderpay	100	50	0	0
—— 2d ditto, Poonatpay	ditto	25	0	0
—— 3d ditto, Kadepay	ditto	4	0	0
—— 4th ditto, Tadekapay	ditto	2	0	0
Mangos, ripe	1000	10	0	0
——— unripe	ditto	3	4	0
Melons, water	100	4	0	0
Oranges	ditto	2	1	0
Ooloondoo	parrah	1	10	0
Odils, or Palmyra-root	1000	2	0	0
——— dried	pound	0	0	2
Onions	ditto	0	0	2
Pepper	parrah	5	0	0
Plantains, ripe	1000	5	0	0
———unripe	ditto	2	6	0
Pumpkins, water	100	2	1	0
——— land	ditto	12	6	0
Pumplemos	ditto	4	2	0
Poonatoo	basket	2	0	0
———	pound	0	0	1
Palmyra nuts	1000	0	5	0
Palle rice beaters	each	0	3	0

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		Rds. Fns. Pice
Rosin	per candy	42. 0.0
Rice block	each	0. 6.0
Sapan wood	candy	25. 0.0
Salt fish	pound	0. 2.0
——— 1st sort	ditto	0. 1.0
——— 2d ditto, or dried under the sand	ditto	0. 0.2
Salt fish, 3d ditto, or dried on the sand	ditto	0. 0.1
Saffron	ditto	0. 0.3
Sandals	100	25. 0.0
Slippers	ditto	50. 0.0
Stones for grinding curry-stuff	pair	1. 0.0
——— for grinding flour	ditto	1. 6.0
Shark fins	pound	0. 1.2
Sweet potatoes, yams, and other roots	ditto	0. 0.2
Taggery seed	parrah	1. 0.0
Tamarinds	pound	0. 2.0
Twine, country	ditto	0. 3.0
Tiles, 1st sort	1000	12. 0.0
——— 2d ditto	ditto	10. 0.0
——— 3d ditto	ditto	8. 0.0
——— 4th ditto	ditto	6. 0.0
Vinegar	leager of 75 welts	30. 0.0
———	case	2. 6.0
Winnows, 1st sort	100	4. 0.0
——— 2d ditto	ditto	2. 0.0

WOODS.

Calamander wood	cubic feet	3. 6.0
Ebony	ditto	3. 0.0
Ream wood	ditto	2. 6.0
Satin wood	ditto	1. 0.0

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				Rds. Fns. Pice
Jawerie and Callamanic wood,	per cubic foot	.	0. 6. 0
Jack wood	ditto	.	0. 9. 0
Teak wood	ditto	.	0. 9. 0
Nendoo wood	ditto	.	0. 9. 0
Milile wood	ditto	.	0. 9. 0
Mooroote	ditto	.	0. 6. 0
Mandore	ditto	.	0. 4. 0
Horre Gass	ditto	.	0. 3. 0
Angelica	ditto	.	0. 3. 0
Bakmie	ditto	.	0. 3. 0
Halmilile	ditto	.	0. 6. 0
Hal Gass	ditto	.	0. 4. 0
Pale wood	ditto	.	0. 6. 0
Margoza	ditto	.	0. 10. 0
Ditto knees for boats	ditto	.	0. 2. 2
Ditto, large crooked, for boats	ditto	.	1. 0. 0
Owilwood, less than one foot broad	ditto	.	0. 4. 0
Ditto, more than one foot broad	ditto	.	1. 0. 0
Illepay	ditto	.	0. 4. 0
Mango	ditto	.	0. 8. 0
Powerase	ditto	.	0. 2. 0
All other wood	ditto	.	0. 3. 0

On all logs containing more than twelve, and less than twenty cubic feet, add twenty per cent. ad valorem.

On all logs which contain above twenty cubic feet, add to the said valuation forty per cent.

On all wood that is worked, add fifty per cent to the above valuation.

Leager staves	per 100	.	25. 0. 0
Ditto, old	ditto	.	10. 0. 0
Staves of five cubits long, half a foot broad, and half a foot thick	ditto	.	50. 0. 0
Ditto, of four ditto ditto ditto	ditto	.	40. 0. 0

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			Rds. Fns. Pice
Pina-wood masts, 1st sort,	4 cubits round,	each	684 . 0 . 0
Ditto	3¾ ditto	ditto	450 . 0 . 0
Ditto	3½ ditto	ditto	300 . 0 . 0
Ditto	3¼ ditto	ditto	200 . 0 . 0
Ditto	3 ditto	ditto	135 . 0 . 0
Ditto	2¾ ditto	ditto	90 . 0 . 0
Ditto	2½ ditto	ditto	60 . 0 . 0
Ditto	2¼ ditto	ditto	40 . 0 . 0
Ditto	2 ditto	ditto	27 . 0 . 0
Ditto	1¾ ditto	ditto,	18 . 0 . 0
Ditto	1½ ditto	ditto	12 . 0 . 0
Ditto	1¼ ditto	ditto	8 . 0 . 0
Ditto	1 ditto	ditto	6 . 0 . 0
Sora Pina-wd. masts, 2d st.	4 ditto	ditto	242 . 0 . 0
Ditto	3¾ ditto	ditto	176 . 0 . 0
Ditto	3½ ditto	ditto	128 . 0 . 0
Ditto	3¼ ditto	ditto	93 . 0 . 0
Ditto	3 ditto	ditto	68 . 0 . 0
Ditto	2¾ ditto	ditto	50 . 0 . 0
Ditto	2½ ditto	ditto	36 . 0 . 0
Ditto	2¼ ditto	ditto	26 . 0 . 0
Ditto	2 ditto	ditto	19 . 0 . 0
Ditto	1¾ ditto	ditto	14 . 0 . 0
Ditto	1½ ditto	ditto	10 . 0 . 0
Ditto	1¼ ditto	ditto	7 . 0 . 0
Ditto	1 ditto	ditto	5 . 0 . 0
Yards for masts, 1st sort		ditto	5 . 0 . 0
Ditto	2d ditto	ditto	4 . 6 . 0
Ditto	3d ditto	ditto	4 . 0 . 0
Ditto	4th ditto	ditto	3 . 6 . 0
Ditto	5th ditto	ditto	3 . 0 . 0
Ditto	6th ditto	ditto	2 . 6 . 0
Ditto	7th ditto	ditto	2 . 0 . 0
Ditto	8th ditto	ditto	1 . 6 . 0

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			Rds. Fns. Pice
Yards for masts, 9th sort		each	1 . 0 . 0
Ditto 10th ditto		ditto	0 . 9 . 0
Arreca trees		ditto	0 . 3 . 0
Arreca laths		per bundle of 20 *l.*	0 . 3 . 0
Nipere laths, 1st sort		per 100	10 . 0 . 0
Ditto 2d ditto		ditto	8 . 0 . 0
Ditto 3d ditto		ditto	6 . 0 . 0
Dawitte laths		ditto	10 . 0 . 0
Jack laths		ditto	12 . 0 . 0
Markols		ditto	10 . 0 . 0
Mopas		ditto	1 . 0 . 0
Rafters, of sorts		ditto	10 . 0 . 0
Bamboos		ditto	10 . 0 . 0
Roa sticks, 1st sort		1000	60 . 0 . 0
Ditto, 2d ditto		ditto	50 . 0 . 0
Ditto, 3d ditto		ditto	40 . 0 . 0
Fence sticks		100	0 . 8 . 0
Satin-wood oil mills		ditto	40 . 0 . 0
Rice mortars, of different wood, per bundle of 20 *l.*			75 . 0 . 0
Rice beater, ditto		per 100	25 . 0 . 0
Goddeparre laths		ditto	2 . 0 . 0
Drift-wood for cattamaran, of 1 cub. round,		each	1 . 0 . 0
Ditto	1¼ ditto	ditto	1 . 6 . 0
Ditto	1½ ditto	ditto	2 . 3 . 0
Ditto	1¾ ditto	ditto	3 . 0 . 0
Ditto	2 ditto	ditto	4 . 0 . 0
Ditto	2¼ ditto	ditto	5 . 0 . 0
Ditto	2½ ditto	ditto	6 . 3 . 0
Ditto	2¾ ditto	ditto	7 . 6 . 0
Ditto	3 ditto	ditto	9 . 0 . 0
Ditto	3¼ ditto	ditto	10 . 6 . 0
Ditto	3½ ditto	ditto	12 . 3 . 0
Ditto	3¾ ditto	ditto	14 . 0 . 0
Ditto	4 ditto	ditto	16 . 0 . 0

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				Rds. Fns. Pice
Drift-wood for cattamaran, of $4\frac{1}{4}$ cub. round, each				18 . 0 . 0
Ditto		$4\frac{1}{2}$ ditto	ditto	20 . 3 . 0
Ditto		$4\frac{3}{4}$ ditto	ditto	22 . 6 . 0
Ditto		5 ditto	ditto	25 . 0 . 0
Palmyra rafters, 2 of a tree, and not exceeding		22 cubits, per 100		200 . 0 . 0
Ditto	2 ditto	18	ditto	150 . 0 . 0
Ditto	2 ditto	15	ditto	100 . 0 . 0
Ditto	3 ditto	12	ditto	50 . 0 . 0
Ditto	4 ditto	10, 1st sort,	ditto	35 . 0 . 0
Ditto	4 ditto	10, 2d sort,	ditto	30 . 0 . 0
Ditto	4 and 5 do.	9 and $9\frac{1}{2}$	ditto	25 . 0 . 0
Ditto	6 and 7 do.	8	ditto	15 . 0 . 0
Palmyra reapers, 1st sort			ditto	6 . 0 . 0
Ditto	2d ditto		ditto	5 . 0 . 0
Ditto	3d ditto		ditto	4 . 0 . 0
Palmira rafters, 2 of a tree, and not exceeding		18 cubits, per ditto		100 . 0 . 0
Ditto	3 ditto	10 ditto	ditto	20 . 0 . 0
Ditto	4 ditto	9 ditto	ditto	16 . 0 . 0

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Appendix (C).

Regulation *for establishing certain Rules for the Business of the Ports and Harbours of Colombo, Point-de-Galle, and Trincomalé, and settling the Rate of Port Charges and Prices of Labour in the said Ports and Harbours. By Order of Government, August 5th,* 1813.

Whereas it is become necessary to establish certain rules, and to settle the rate of port charges, and the prices of labour, in the ports and harbours of Colombo, Point-de-Galle, and Trincomalé.

His Excellency the Governor is pleased to enact, and declare, that the rules, rates, and charges, set forth in three Schedules hereunto annexed, be observed in the said ports and harbours respectively; and all persons concerned are hereby directed to conform themselves, and be obedient thereto; and the several Courts of Justice, and Magistrates, and all other his Majesty's subjects in and throughout His Majesty's settlements in the Island of Ceylon, are hereby strictly charged and commanded to observe and enforce the same.

Every former Proclamation or Order, which contradicts this Regulation, is hereby repealed.

Rules and Orders for the Business of the Port of Colombo.

FOR VESSELS, &c.

1st. All square-rigged vessels, sloops, and schooners, must employ the boats attached to the Master-Attendant's department for the landing or shipping of their cargoes, or any part thereof, and no other.

2d. As the Government boats will not be sufficient for such purpose, the Master-Attendant is to license a certain number of

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country boats (called Battels) to ply to and from vessels, &c. for landing and shipping their cargoes: these boats are to be numbered and registered, and the crews thereof subject to the orders of the Master-Attendant. Two-thirds of the hire chargeable for such boats shall go to the owners for themselves and crew, and the remaining one-third to Government.

3d. Any country boat, not licensed as above described, plying to a square-rigged vessel, sloop, or schooner, for the purpose of landing or shipping any merchandise, shall immediately be seized: and, on due conviction thereof, for the first offence, the whole boat-hire chargeable for the use of such boat, by the port-rates, shall become forfeited to Government, and for every subsequent offence three times that amount.

4th. Coast dhoneys may land and ship their cargoes without using the boats attached to the Master-Attendant's department; paying for a licence for that purpose, at the rate of one rix-dollar the *garce*.

5th. Cingalese dhoneys, with out-riggers, commonly called Coollah dhoneys, may land and ship their cargoes, at the established places, free of all charge. No dhoneys, however, can be permitted to lay alongside the wharf, for the purpose of lading or discharging cargo, without a permit, in writing, from the Master-Attendant; for which they are to pay, in the instance of arack, at the rate of six fanams the leager, and for other goods twenty-rix-dollars the cargo.

6th. The full hire of each boat is to be paid for every day it is employed, either in receiving or discharging cargo.

7th. No boats are to be employed in the lading or unlading of vessels on Sundays, Christmas-day, and Good Friday, except in cases of emergency; when double hire is to be charged for the boats so employed.

8th. Boats going off after sun-set to be charged half more than the usual hire.

9th. Persons applying for boats, and not using them, are to pay half the hire of such boats.

10th. The boatmen belonging to the Master-Attendant's depart-

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ment are not to be employed on board any vessels by the commanders or officers of such vessels.

11th. No goods are to be landed or shipped, but at the wharf, without a licence from the Custom-Master, under penalty of confiscation.

12th. No ballast to be thrown overboard, but landed and deposited in a place to be pointed out by the Master-Attendant.

MASTER-ATTENDANT'S DUTY.

1st. He is, on the application of masters or supercargoes of vessels, to provide them with boats for the landing or shipping of their merchandize, with the least possible delay.

2d. He is to take care that all goods liable to Custom-house duties are landed at the wharf, unless special permission be granted by the Custom-master for their being landed elsewhere.

3d. He is daily to give certificates to the owners or *tindals* of the licensed batels, or country boats, of their service during each day; and, upon their production of those certificates every Saturday at his office, he is to settle with them for their share of boat-hire respectively.

4th. He is at the same time to settle with the pilots for their share of the pilotage.

5th. He is not to give any credit for the port fees and charges: if he does, it is at his own risk.

6th. He is not to countersign the port clearance granted by the Custom-Master to any vessels, until every demand has been settled, in the current money of Ceylon, for boat-hire and every other port charge.

7th. He is to keep regular accounts of the sums he receives, during each month, for pilotage of merchant vessels, boat-hire, and other port charges; and transmit the same, attested, to the Collector of the district, on the first of the succeeding month.

8th. He is to pay the receipts of his department, on the 28th of each month, to the Collector of the district, taking that officer's acknowledgment, in duplicate, for the amount, and forwarding the original to the Commissioner of Revenue.

9th. He is to keep a regular list of all vessels arriving and

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departing, with their passengers; lading, and tonnage, according to a prescribed form. He is to send a report of arrivals and departures, as they occur, to his Excellency the Governor, the Chief Secretary to Government, the Comptroller-general of Customs, and the Commandant of the garrison.

OFFICERS AND SERVANTS OF THE MASTER-ATTENDANT'S DEPARTMENT.

1st. The boatmen and other servants attached to the Master-Attendant's Department must obey the legal orders of their Superior relative to the discharge of their duties, on pain of punishment to be inflicted on them, on conviction before the Magistrate of the port, not exceeding two months' imprisonment, 100 rix-dollars' fine, and fifty lashes.

They are not to take or receive, directly or indirectly, any fees or gratuity: if found offending herein, to be dismissed, and liable to punishment as aforesaid. The pilots, however, in addition to their pay, are to be allowed one-half the specified rate of pilotage for each vessel they pilot into the roads or harbour.

The attendance of the boatmen, and other servants, belonging to the department, to be from six o'clock in the morning till six in the evening.

A head boatman, however, is to remain constantly at the Beach-house, day and night; and a boat's crew to be on duty at night, in case of any vessel requiring immediate assistance.

A printed copy of these Rules and Orders, and of the fixed rates of boat-hire and port charges, is to be placed in the most conspicuous part of the Custom-house and Master-Attendant's office, for the information of the public.

Rates of Port Charges for Vessels arriving at and sailing from the Port of Colombo.

	Rds. Fns. P.
For pilotage of all square-rigged vessels, sloops, and schooners	20 . 0 . 0
For a laberlot, or rowing-boat to and from vessels lying in the outer roads, with sundries, per trip	7 . 6 . 0
For ditto, in the inner roads	5 . 0 . 0

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	Rds. Sts. R.
For a leager of water filled from outside the fort, and carried alongside	3.0.0
For a ditto, from the beach, and carried alongside . .	2.0.0
For a ditto, where filled and carried alongside by the boats and crews of the vessels, with permission of the Master Attendant	1.0.0
For a leager of arack, conveyed from the wharf alongside a vessel, or *vice versâ*	1.0.0
For a laberlot load of ballast	8.0.0
For a ditto, employed in warping a vessel out or in . .	12.0.0
For a ditto, carrying out, or weighing an anchor . .	7.6.0
For a ditto, clearing a cable	5.0.0
For a boat employed in shipping or landing rice, wheat, grain, sugar, paddy, &c. per each complete bag of 164 pounds English	0.1.0
For a ton of ballast, per country boat	1.8.0
For a batel, or large country boat, of 150 bags of rice and upwards, employed in shipping or landing pipes of wine, casks of beer, bales, chests, boxes, arreca-nuts, &c. &c. per trip	10.0.0
For a small country boat of about 50 bags of rice burden, employed in carrying sundries, or as a passage-boat, per trip	2.6.0
When boats of this last description are employed in landing or shipping articles particularly enumerated above, they are to be paid for as laid down for such articles.	
For a batel, or large country boat, ordered but not employed, half hire, or	5.0.0
For a laberlot, . . . ditto, . ditto	2.6.0
For a small country boat, ditto, . ditto	1.3.0
Dhoneys landing or carrying off their cargoes in their own boats are to pay per *garce*	1.0.0
Cingalese Dhoneys with out-riggers, called Coollah Dhoneys, are exempted.	

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	Rds. Fns. P.
When a country boat is permitted to land grain at the banks-hall, an additional charge, of one rix-dollar per 100 complete bags, is to be paid to the boat-owners,	1.0.0
For the use of an anchor, per day	3.0.0
For the use of a grapnel, per day	1.6.0

CHARGES OF COOLY-HIRE, FOR LANDING OR SHIPPING OF GOODS AT, OR FROM, THE PORT OF COLOMBO.

For unloading a laberlot with iron, and carrying the same to the Custom-house, or putting into carts . .	5.6.0
For unloading a laberlot of sundries, and ditto, ditto .	5.0.0
For unloading a batel, or country boat, of 150 bags of rice burden or upwards, with iron, and ditto, ditto .	11.0.0
For unloading a ditto, with sundries, and ditto, ditto .	10.0.0
For unloading rice, wheat, or grain, and weighing the same on the beach, per 100 bags	5.0.0
For taking up from the scales, and loading in carts, rice, wheat, or grain, per 100 bags	2.6.0
For unloading or loading a chest of claret, or box of that size	0.6.0
For unloading or loading a half chest, or box, of that size	0 3.0
For unloading or loading a pipe of Madeira, Port, or other wine	0.6.0
For unloading or loading a half pipe of Madeira . . .	0.3.0
——— a leager of arack	0.4.0
——— a half ditto, or cask of beer	0.2.0
——— a cask of rum or brandy . .	0.2.0
——— a case of gin, or box of that size	0.1.0
——— a bag of saltpetre, or sugar .	0.1.0
——— a tub of sugar candy . . .	0.0.2
——— a cask of salt provisions . .	0.1.2
——— a bale of cloth	0.4.0
——— a half bale of cloth	0.2.0
For shipping off a coir cable from the Custom-house, or Master-Attendant's store, per 500 pounds . . .	1.0.0

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	Rds. Fns. P.
For shipping off an anchor from the Custom-house, or Master-Attendant's store, per 500 pounds . . .	1.0.0

HIRE OF ARTIFICERS.

A carpenter working on board ship from sunrise to sunset	1.6.0
A carpenter working on shore, per diem	1.0.0
A caulker, working on board a ship, per ditto . . .	1.0.0
A ditto . . . on shore . . per ditto . . .	0.9.0
A cooly working on board ship . per ditto . . .	0.9.0

Rules and Orders for the Business of the Port of Trincomale.

FOR VESSELS, &c.

1st. All vessels lying in Backbay are to come to an anchor within seven fathoms water: without that depth, double boat-hire will be charged.

2d. Square-rigged vessels, sloops, and schooners, must employ the boats attached to the Master-Attendant's Department, for the landing or shipping of their cargoes, or any part thereof; and no other.

3d. As the Government boats will not be sufficient for such purpose, the Master-Attendant is to license a certain number of country boats, called batels, to ply to and from vessels, &c. for landing and shipping their cargoes: these boats are to be numbered and registered, and the crews thereof subject to the orders of the Master-Attendant. Two-thirds the hire chargeable for such boats shall go to the owners, for themselves and crews; and the remaining one-third to Government.

4th. Any country-boat, not licensed as above described, plying to a square-rigged vessel, sloop, or schooner, for the purpose of landing or shipping any merchandise, shall immediately be seized; and, on due conviction thereof, for the first offence, the whole boat-hire, chargeable for the use of such boat by the port rates, shall become forfeited to Government; and for every subsequent offence, three times the amount.

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5th. Coast Dhoneys may land and ship their cargoes without using the boats attached to the Master-Attendant's department, paying for a licence for that purpose, at the rate of one rix-dollar per *garce*.

6th. Cingalese Dhoneys with out-riggers, commonly called Coollah Dhoneys, may land and ship their cargoes at the established places, free of all charges.

The full hire of each boat to be paid for every day it is employed, either in receiving or discharging the cargo.

7th. No boats are to be employed in the lading or unlading of vessels on Sundays, Christmas-day, and Good-Friday; except in cases of emergency, when double hire is to be charged for the boats so employed.

8th. Boats going off after sunset, to be charged half more than the usual hire.

9th. Persons applying for boats, but not using them, are to pay half the hire of such boats.

10th. The boatmen belonging to the Master-Attendant's department are not to be employed on board any vessels, by the commanders or officers of such vessels.

11th. No goods are to be landed or shipped, but near Mr. Neill's house, in the inner harbour, at present occupied as the cutchery of the district, and the Custom-house in Backbay, without licence in writing from the Custom-Master, under the penalty of confiscation.

12th. Vessels are only permitted to land cargoes in Backbay between the 1st of April and the 25th of October in each year: during the North-East monsoon, they must land their cargoes in the inner harbour, at the place above pointed out.

No ballast to be thrown overboard, but landed and deposited in a place to be pointed out by the Master-Attendant.

MASTER-ATTENDANT'S DUTY.

1st. He is, on the application of Masters or Supercargoes of vessels, to provide them with boats, for the landing or shipping of their merchandise, with the least possible delay.

2d. He is to take care that all goods, liable to Custom-house duties, are landed at the places before mentioned, unless special

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permission be granted by the Custom-Master, for being landed elsewhere.

3d. He is daily to give certificates to the owners, or tindals, of the licensed battels, or country boats, of their service during each day; and upon their production of those certificates, every Saturday, at his office, is to settle with them for their share of the boat-hire.

4th. He is, at the same time, to settle with the pilots for their share of the pilotage.

5th. He is not to give any credit for the port-fees and charges. If he does, it is at his own risk.

6th. He is not to countersign the port-clearance, granted by the Custom-Master to any vessel, until every demand has been settled, in the current money of Ceylon, for boat-hire, and every other port charge.

7th. He is to keep regular accounts of the sums he receives during each month, for pilotage of merchant vessels, boat-hire, and other port charges; and transmit the same, attested, to the Collector of the District, on the 1st of the succeeding month.

8th. He is to pay the receipts of his department on the 28th of each month, to the Collector of the District; taking that officer's acknowledgment, in duplicate, for the amount; and forwarding the original to the Commissioner of Revenue.

Lastly. He is to keep a regular list of all vessels arriving and departing, with their passengers, lading, and tonnage, according to a prescribed form; and to send a daily report thereof to His Excellency the Governor, the Admiral, or Officer commanding His Majesty's Navy, at the port, the Chief Secretary to the Government, the Commandant at Trincomalé, and the Collector of the District.

OFFICERS AND SERVANTS OF THE MASTER-ATTENDANT'S DEPARTMENT.

The boatmen and other servants, attached to the Master-Attendant's department, must obey the legal orders of their superior, relative to the discharge of their duties, on pain of punishment to be inflicted on them, on conviction before the Magistrate of the District, not exceeding two months' imprisonment, one hundred rix-dollars' fine, and fifty lashes.

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They are not to take or receive, directly or indirectly, any fees or gratuity: if found offending herein, to be dismissed, and liable to punishment, as aforesaid. The pilots, however, in addition to their pay, are to be allowed one-half the specified rate of pilotage for each vessel they pilot into the roads or harbour. The attendance of the boatmen and the servants, belonging to the department, to be from six o'clock in the morning till six in the evening.

A head boatman, however, is to remain constantly at the Beach-house, day and night; and a boat's crew to be on duty, in case of any vessel requiring immediate assistance.

A printed copy of these Rules and Orders, and of the fixed rates of boat-hire and port charges, is to be placed in the most conspicuous part of the Custom-house and Master-Attendant's Office, for the information of the public.

RATES OF PORT CHARGES AND BOAT-HIRE AT TRINCOMALÉ.

PILOTAGE.

		* Back Bay.	Inner Bay.
Merchant vessels,	600 tons and upwards . .	50 Rds.	100 Rds.
	400, and under 600 . .	40	80
	200, and under 400 . .	27	54
	100, and under 200 . .	15	30

BOAT-HIRE, IN BACK BAY.

	Rds. Fas. P.
For every boat, landing or carrying off rice, wheat, or gram, per bag	0.1.0
And if employed landing or carrying off other goods, at the rate of tonnage of the boat in that proportion	
For every leager of arack carried alongside or landed from a vessel	1.0.0
For every leager of water carried alongside	2.0.0
For ditto, where filled and carried alongside by ships' own boats and crews, with permission of the Master-Attendant	1.0.0
For a ton of ballast carried alongside	2.0.0

* If a pilot is required by a vessel.

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	Rds. Fns. P.
The same rates of boat-hire are fixed for vessels lying in the Inner Harbour, if they lie in the anchorage near the town of Trincomalé; but if near Ostenburg, or in Clappenburg, French or Nicholson's Cove, double the above rates are to be charged.	
If boats are detained the whole day, in shipping or landing cargoes, so as to be able to make but one trip, they are to be paid double hire, according to the rates of their burden in rice.	
For a boat employed in warping a vessel out or in . .	12 . 0 . 0
For a boat employed in carrying out or weighing an anchor	7 . 6 . 0
For a boat employed in clearing a cable	5 . 0 . 0
Dhoneys landing or carrying off their cargoes without using the boat attached to the Master-Attendant's department, for cargo of any kind to pay per garce,	1 . 0 . 0
Cingalese dhoneys, with outriggers, are exempted.	

EXTRA CHARGES.

Hire of an anchor per day	3 . 0 . 0
Ditto . . grapnel ditto	1 . 6 . 0

HIRE OF COOLIES AND ARTIFICERS.

COOLIES UNLOADING.

Unloading grain, and carrying it from Back or Dutch Bay, to Godowns,* in the little Bazar, per 100 bags	2 . 9 . 0
Ditto ditto to Godowns in the town, per ditto .	4 . 6 . 0
Ditto ditto from the inner harbour to Godowns on the Beach . . per 100 bags	2 . 0 . 0
Ditto ditto to Godowns in the town, per ditto . .	2 . 9 . 0
Weighing rice, gram, or wheat, on the beach . .	2 . 9 . 0
Unloading iron, or iron hoops, per boat load of 70 bags rice, from Back Bay, or Dutch Bay . . .	4 . 6 . 0
Inner Harbour	2 . 9 . 0
Unloading other goods, per boat load, from Back Bay and Dutch Bay	4 . 0 . 0

* Store-rooms.

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		Rds. Fns. P.
From Inner Harbour		2 . 6 . 0
Unloading sundries, as under		
Chest of claret	each	0 . 8 . 0
½ and ¼ chest in proportion		
Pipes of Madeira	ditto	0 . 8 . 0
½ and ¼ pipes in proportion		
Casks of beer	ditto	0 . 5 . 0
Bags of salt-petre	ditto	0 . 1 . 0
Ditto of sugar	ditto	0 . 1 . 0
Tubs of sugar candy	ditto	0 . 0 . 2
Bales of cloth, large	per bale	0 . 4 . 0
Leagers of arack	each	0 . 5 . 0

ARTIFICERS, FROM 6 A.M. TILL 3 P.M.

	On Shore. Rds. Fns. P.	*On Board.* Rds. Fns. P.
Carpenter	0 . 10 . 0	1 . 0 . 0
Smith	0 . 10 . 0	1 . 0 . 0
Caulker	0 . 8 . 0	0 . 10 . 0
Painter	0 . 0 . 0	1 . 9 . 0
Workmen under him	0 . 0 . 0	0 . 10 . 0
Coolies	0 . 0 . 0	0 . 6 . 0

Rules and Orders for the Business of the Port of Point-de-Galle.

FOR VESSELS, &c.

1st. All vessels, lying outside the harbour, are to come to an anchor within 16 fathoms water, flag-staff N.N.W. to N.N.E.; beyond that depth they will be charged double boat-hire.

2d. Square-rigged vessels, sloops, or schooners, must employ the boats attached to the Master-Attendant's department, for the landing or shipping of their cargoes, or any part thereof; and no other.

3d. As the Government boats will not be sufficient for such purpose, the Master-Attendant is to license a certain number of Country boats (called battels), to ply to and from vessels, &c. for

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landing and shipping their cargoes. These boats are to be numbered and registered, and the crews thereof subject to the orders of the Master-Attendant. Two-thirds of the hire chargeable for such boats shall go to the owners, for themselves and crews; and the remaining one-third to Government.

4th. Any Country boat, not licensed as above described, plying to a square-rigged vessel, sloop, or schooner, for the purpose of landing or shipping any merchandise, shall immediately be seized; and, on due conviction thereof, for the first offence, the whole boat-hire, chargeable for the use of such boat, by the port rates, shall become forfeited to Government; and for every subsequent offence, three times that amount.

5th. Coast dhoneys may land and ship their cargoes, without using the boats attached to the Master-Attendant's department; paying for a licence for that purpose, at the rate of one rix-dollar the garce.

6th. Cingalese dhoneys, with out-riggers, commonly called Coollah dhoneys, may land and ship their cargoes, at the established places, free of all charges.

7th. Vessels or dhoneys, lying alongside the wharf, and loading or discharging arack or other cargo thereat, are to pay for a licence for that purpose, at the rate of six fanams the leager of arack, and twenty rix-dollars for a cargo of other goods; but no vessels or dhoneys can lie alongside the wharf for any purpose, without the permission of the Master-Attendant.

8th. The full hire of each boat is to be paid for every day it is employed, either in receiving or discharging cargo.

9th. No boats are to be employed in the lading or unlading of vessels on Sundays, Christmas-day, or Good Friday, except in cases of emergency, when double hire is to be charged for the boats so employed.

10th. Boats going off after sun-set, to be charged half more than the usual hire.

11th. Persons applying for boats, and not using them, are to pay half the hire of such boats.

12th. The boatmen belonging to the Master-Attendant's depart-

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ment are not to be employed on board any vessels, by the commanders or officers of such vessels.

13th. No goods are to be landed or shipped but at the wharf, without a licence from the Custom-Master, under penalty of confiscation.

14th. No ballast to be thrown overboard; but landed and deposited in a place to be pointed out by the Master-Attendant.

MASTER-ATTENDANT'S DUTY.

1st. He is, on the application of masters or supercargoes of vessels, to provide them with boats, for the landing or shipping of their merchandise, with the least possible delay.

2d. He is to take care that all goods, liable to Custom-house duties, are landed at the wharf, unless special permission be granted by the Custom-Master, for their being landed elsewhere.

3d. He is daily to give certificates to the owners, or tindals, of the licensed battels, or country boats, of their service during each day; and upon their production of those certificates every Saturday at his office, is to settle with them for their share of the boat-hire.

4th. He is, at the same time, to settle with the pilots, for their share of the pilotage.

5th. He is not to give any credit for the port-fees and charges: if he does, it is at his own risk.

6th. He is not to countersign the port-clearance granted by the Custom Master to any vessel, until every demand has been settled, in the current money of Ceylon, for boat-hire, and every other port charge.

7th. He is to keep regular accounts of the sums he receives, during each month, for pilotage of merchant vessels, boat-hire, and other port charges; and transmit the same, attested, to the Collector of the District, on the 1st of the succeeding month.

8th. He is to pay the receipts of his department on the 28th of each month, to the Collector of the District; taking that officer's acknowledgment in duplicate, for the amount, and forwarding the original to the Commissioner of Revenue.

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Lastly. He is to keep a regular list of all vessels arriving and departing, with their passengers, lading, and tonnage, according to a prescribed form; and to send a daily report thereof to his Excellency the Governor, the Chief Secretary to Government, the Comptroller General of Customs, the Commandant of the garrison, and the Collector of the District.

OFFICERS AND SERVANTS OF THE MASTER-ATTENDANT'S DEPARTMENT.

The boatmen and other servants attached to the Master-Attendant's department must obey the legal orders of their Superior, relative to the discharge of their duties, on pain of punishment to be inflicted on them, on conviction before the Provincial Judge, not exceeding two months' imprisonment, 100 rix-dollars' fine, and fifty lashes.

They are not to take or receive, directly or indirectly, any fees or gratuity: if found offending herein, to be dismissed, and liable to punishment, as aforesaid. The pilots, however, in addition to their pay, are to be allowed one-half the specified rate of pilotage for each vessel they pilot into the roads or harbour.—The attendance of the boatmen and other servants belonging to the department to be from six o'clock in the morning till six in the evening.

A head boatman, however, is to remain constantly at the Beach-house, day and night; and a boat's crew to be on duty at night, in case of any vessel requiring immediate assistance.

A printed copy of these Rules and Orders, and Port Charges, is to be placed in the most conspicuous part of the Custom-house and Master-Attendant's office, for the information of the public.

PORT CHARGES.

PILOTAGE AND ANCHORAGE.

	Rds. Fns. P.
Vessels of 600 tons and upwards . . .	80 . 0 . 0
400 and under 600 . . .	60 . 0 . 0
200 and under 400 . . .	40 . 0 . 0
100 and under 200 . . .	30 . 0 . 0
under 100 . . .	20 . 0 . 0

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BOAT HIRE.		Harbour. Rds. Fns. P.	Roads. Rds. Fns. P.
Gamel shipping or landing . . .	per trip	15.0.0	30.0.0
—— weighing an anchor,	per day or trip		30.0.0
Laberlot or schuyt			
—— shipping or landing,	per trip	3.9.0	7.6.0
—— if detained a whole day . .		7.6.0	15.0.0
Small boat carrying of ballast . .	per trip	3.9.0	
—— weighing an anchor .	ditto	3.9.0	7.6.0
Country boat (burden of 120 bags of rice)			
—— shipping or landing,	per trip	5.0.0	10.0.0
—— carrying of ballast . .	ditto	5.0.0	
Water by Government boats,	per leager	2.0.0	4.0.0
—— by ships' own boats, .	ditto	1.0.0	1.0.0

EXTRA CHARGES.

Anchors and cable . . .	per day each	3.0.0
Grapnel and hawser . .	do. do.	1 6.0

HIRE OF COOLIES AND ARTIFICERS.

COOLIES UNLOADING.

	Quantity.	Rds. Fns. P.
Grain, and carrying to Government Godown, or like distance	per 100 bags	5.0.0
—— and weighing on the wharf . . .	ditto	2.0.0
Iron or iron hoops, and lodging in the Custom-house	per laberlot, or in proportion	4.0.0
Sundry goods ditto ditto ditto .	ditto . .	3.0.0
—— ditto ditto ditto, viz.		
Chest of claret (smaller box in proportion) .	each	0.4.0
Pipe of Madeira	ditto	0.4.0
Cask of beer (smaller cask in proportion) . .	ditto	0.2.0
Bag of saltpetre	ditto	0.1.0
Bag of sugar	ditto	0.1.0
Tub of sugar	ditto	0.0.2
Totecoreen bale of cloth (smaller do. in proportion)	ditto	0.4.0
Leager of arack	ditto	0.4.0

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COOLIES LOADING, from Government Godown, or like distance:

	Quantity.	Rds. Fs. P.
Cinnamon bales	each	0.0.1
Leager of arack	ditto	0.4.0
Cask of salt provisions	ditto	0.1.0
Laberlot with ballast	ditto	4.0.0
Anchors, cables, and cordage:		
Cable or rope from Callawella into boat	per candy of 500 pounds	0.6.0
——— from Custom-house ditto	ditto	0.3.0
Anchor from shore into boat	ditto	0.6.0
——— from wharf ditto	per 20 cwt. or in proportion	1.0.0
Water filling and putting in boat:		
At the fort	per leager	0.4.0
At the watering-place	ditto	0.6.0
Coolies hauling a gamel	per gamel	7.6.0

ARTIFICERS, FROM 6 A.M. TILL 6 P.M.

	On board in the harbour. Rds. Fs. P.	*On shore.* Rds. Fs. P.
Carpenter	0.9.0	0.6.0
Smith	0.9.0	0.6.0
Caulker	0.6.0	0.3.3
Painter	1.0.0	0.0.0
Workman under him	0.6.0	0.0.0
Cooly	0.4.0	0.0.0

Artificers, &c. employed on board a vessel outside the harbour, to receive double pay.

Appendix (D).

PAY OF THE SERVANTS OF THE DUTCH GOVERNMENT.

TO A GOVERNOR, BEING AN EXTRA OR COMMON MEMBER OF THE SUPREME COUNCIL:

		Florins.
1st Engagement, five years, wages per month	. . .	200
2d ditto . . three ditto	. . . .	250
		Rds.
Board wages	. . . .	25
For Spices, fire-wood, salt, &c.	. . . .	10

The following provisions per annum:

540 Canns of wine.
3 Casks of beer.
90 Canns of European vinegar.
45 Ditto sweet oil.
2 Casks of European or Vriese butter, of 300 lbs. each cask.
2 Lasts, or 150 parrahs of rice.
1 Last, or 75 parrahs of wheat.
1 Leager of arack.
50 Pounds of wax candles } per month.
75 Canns of cocoa-nut oil }

The GOVERNOR was entitled, besides the above, to one-fifth part of the amount of the pearl-fishery rent; one-quarter rix-dollar upon each amonam of arreca-nuts exported from Ceylon; 24 per cent. of the Alfandigo rent, or the rent upon cloth, &c.; 5 per cent. of the chank rent; different articles from the different stores, for prime cost; some lands in the country; and fish sufficient for the consumption of his table.

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TO THE CHIEF ADMINISTRATOR OF ALL THE STORES, SECOND MEMBER OF COUNCIL, AND PRESIDENT OF THE COURT OF JUSTICE:

		Florins.	
1st Engagement, five years, wages per month	. .	80	
2d Ditto . . three ditto	. . . .	100	
3d Ditto . . five ditto	. . . .	120	
		Rds.	Sti.
Board wages, per month	. . . .	10	19
For fire-wood	. . . .	6	0

The following provisions per annum:

150 Canns of wine.
150 Pounds of European or Vriese butter.
12 Canns of sweet oil.
24 Ditto . European vinegar.
16 Pounds of wax-candles } per month.
20 Canns of cocoa-nut oil } per month.

½ Rixdollar upon each amonam of arreca-nuts exported; five per cent. upon the cloth sold at outcry; eight per cent. of the Alfandigo rent; and also preference to have, for prime cost, articles from the different stores.

The DISAVE, or COLLECTOR, being THIRD MEMBER of COUNCIL, received the same pay, board-wages, provisions, &c. as the Chief Administrator; and

¼ Rix-dollar upon each amonam of arreca-nuts exported; three per cent. from the Alfandigo rent; fines, not exceeding five rix-dollars, imposed by him, to be appropriated to himself; and some lands in the country.

TO EACH SENIOR MERCHANT:

		Florins.	
1st Engagement, 5 years, wages per month	. .	60	
2d ditto . . 3 ditto	. . . .	80	
3d ditto . . 5 ditto	. . . .	100	
		Rds.	Stiv.
Board wages	. . . .	10	19
House-rent	. . . .	8	0
For fire-wood	. . . .	6	0

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7 Canns of wine per month.

½ Rix-dollar upon each amomam of arreca-nuts exported.

3 per cent. of the Alfandigo rent,

TO EACH JUNIOR MERCHANT, OR MERCHANTS:

		Florins.	
1st Engagement, 5 years, wages per month		40	
2d ditto	3 ditto	60	
3d ditto	5 ditto	80	
		Rds.	Stiv.
Board wages		4	38
For fire-wood		2	24
House-rent		4	0

4 Canns of wine per month.

$\frac{1}{16}$ Rix-dollar upon each amonam of arreca-nuts exported.

1½ per cent. upon the Alfandigo rent.

TO THE COMMODORE OF JAFFNA, OR POINT-DE-GALLE:

		Florins.	
1st Engagement, 5 years, wages per month		120	
2d ditto	3 ditto	150	
		Rds.	Stiv.
Board wages		38	8
For spices, fire-wood, &c.		5	4

The following provisions per annum:

270 Canns of wine.

1½ Cask of beer.

½ Leager of arack.

1 Cask of European butter.

1 Last, or 75 parrahs, of rice.

½ ditto, or 37½ ditto, of wheat.

22½ Canns of sweet oil.

45 ditto of European vinegar.

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Appendix (E).

It may, perhaps, be expected that the Author of this Work should either confirm, or contradict, the statements given respecting Ceylon, in Dr. Colquhoun's "Treatise of the Wealth, Power, and Resources of the British Empire." With regard to population, he is happy to find his estimate nearly to agree with the Tables added to that Treatise. The value of the Imports and Exports has been rated much too high, in fixing that of the former at one million, and of the latter at one million and a half, of pounds sterling. In the present work, it has been clearly explained how much more unfavourable to the island is the proportion between the Imports and Exports, and how limited the amount of either.

The Author is unacquainted with the sources from which a knowledge upon the value of the whole yearly produce of Ceylon, as inserted in Dr. C.'s statements, has been derived, as well as what relates to the number of acres of land either in cultivation or waste. He has not seen, in the island, documents from which such information could be obtained.

In the estimate of Tonnage belonging to the Colony, Dr. C.'s Tables are not very far from correct. It is there rated at about ten thousand tons;—eight thousand may, perhaps, be nearer the mark. No regular account has hitherto been kept of the tonnage. In this work, some Tables have been given in approximation to the value of annual freight paid in the real Imports and Exports.

Paddy.—More writers than one have made the mistake of considering paddy as an inferior kind of rice. It is nothing but the

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rice in the husk; and it is, indeed, surprising that such an error should not have been long ago corrected.

Tea.—We should have been happy to find the expectation realized respecting the growth of this valuable plant in the forests of Ceylon; but no good ground has hitherto been found for such report.

Pepper.—The Author has seen no pepper exported from Ceylon prepared with chunam, or with the black coat taken off. The common pepper is all exported black; and the Author conceives that any preparation with chunam would quite injure and spoil that valuable spice.

With regard to all other articles, the produce of Ceylon, they have been fully explained in the body of this work; and any additional remark would therefore be needless.

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TABLES

OF

EXPORTS AND IMPORTS,

PUBLIC REVENUE AND EXPENDITURE,

&c. &c. &c.

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TABLE, No. I.—*Value of all the* EXPORTS *from, and*

EXPORTS.

	1806.	1807.		Average of the Two Years.
	Leagers.	Leagers.		
Arack	5141	4483,	taken at 105 rds. per leag. of 150 galls. including value of cask, and exclusive of duties	505,260
	Candies.	Candies.		
Pepper	98	409½,	taken at the valuation made at the Custom-house, exclusive of duties,	28,144
Coffee	189½	489	ditto . . . ditto	48,427
Cardamom	4½	15	ditto . . . ditto	3,367
	Amonams.	Amonams.		
Arreca-nuts,	11,030½	19,577,	valued at 14 rds. per amonam, exclusive of duties	214,252
	Candies.	Candies.		
Tobacco	4829½	5711¼,	taken at 60 rds. per candy, exclusive of duties	316,215
Coir	2802	3092¼	at the valuation made at the Custom-house, exclusive of duties,	66,308
	Number.	Number.		
Cocoa-nut,	3,306,368	4,480,940	ditto . . . ditto	53,436
	Measure.	Measure.		
Cocoa-nut oil,	36,950	58,289	ditto . . . ditto	12,443
Copperas			ditto . . . ditto	28,913
Planks and *Timber*			ditto . . . ditto	22,193
Palmyras, Reapers, and *Rafters*			ditto . . ditto	80,446
Jagery			ditto . . . ditto	24,060
	Candies.	Candies.		
Cut arreca-nut,	96	252	ditto . . . ditto	15,542
Choya root	156	127	ditto . . . ditto	16,170
Chanks			ditto . . . ditto	49,111
Salt fish			ditto . . . ditto	14,492
Gingelee, Illepay, Magosa seed, and *Oil,*			. . . ditto	1,873
Fruits			ditto . . . ditto	9,815
Sundries, not above enumerated, paying 5 per cent.				12,638
Various goods, exported duty free, taken at an average estimation,				30,000
Average produce of the Pearl-banks, taking it annually at 1 lack and 25,000 P. N. pag., at 4½ rds. each				562,500
Cinnamon, paid by the East-India Company 60,000*l.* sterling, at 8*s.* 6*d.* per star pag., and the pag. at 5 rds.				705,880
TOTAL VALUE of Goods Exported . . Rds.				2,821,500

N. B. In this statement, the Exports coastways are included, which, for the average of the years 1806, 7, were supposed to amount only to 67,000 rds.; but if taken nearer the proportion actually ascertained in the years 1810 and following, they ought to be rated higher. The Reader is referred to the First and Second Book of the Work for further explanation of these Tables.

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IMPORTS *to the Island of Ceylon, in the Years* 1806-7.

IMPORTS.

	1806.	1807.		Average of the Two Years.
	Bags.	Bags.		
Rice, and other Grain,	316,613	. 225,780,	valued at 6¾ rds. per bag; taken to be an average of the wholesale price	Rds. 1,898,375
Cloth, taken from the valuation made at the Custom-houses, deducting 10 per cent. for profits of retail				1,017,614
Sundries, paying 2½, 3½, and 5 per cent.				641,212
TOTAL VALUE of Goods Imported . Rds .				3,557,201

N. B. All Fractions are purposely omitted in these Tables, as irrelevant.

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1st Supplement to Table I.—*General Balance of the* External *Interests of Government and that of*

	Rds.
Total Average Amount of Exports for the years 1806-7, as appearing in the Table No. I.	2,821,500
Deduct for articles exported coastways	67,053
	2,754,447
Add Net Profits, at the rate of 10 per cent. upon 1-fifth part of Exports, exclusive of Cinnamon, as the share of Ceylon Merchants	40,971
Add 1-third part of the Freight, at the rate of 10 per cent. upon the value of all goods exported, exclusive of Pearls and Cinnamon, the share of Ceylon Freight,	49,535
Add 4-fifths of the amount of all Duties collected upon goods either imported or exported, exclusive of those levied upon goods exported coastways, as paid by Foreign Merchants	387,484
Add 2-thirds of the whole collection of Duties levied upon Port-clearances, being paid on Foreign Ships .	6,000
Add 5 per cent. Commission upon 1-fifth part of all goods imported and exported, as Commission received by Ceylon Agents from Foreign Merchants, exclusive of Cinnamon	56,728
Total in favour of Ceylon	3,295,165
Balance against it	74,690
Rds.	3,369,855

2d Supplement to Table I.—*Balance of Trade between the which Balance the Interests*

	Rds.
Total Amount appearing on the Credit side of the 1st Supplement to Table No. I. being the collective sum in favour of the Island, including the Interest of Government and that of individuals	3,295,165
Deduct the value of Pearls and Cinnamon, the 4-fifths of the whole Collection of Customs, and 2-thirds of that derived from Port-clearances, being the Revenue of Government	1,661,864
Amount of all goods exported, and credits in favour of the Ceylon Merchants	1,633,301
Balance against the Ceylon Merchants, the amount of which must have been paid for, and remitted out of the island, in Government Bills or Coin	1,416,664
Rds.	3,049,855

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Trade of the Island of Ceylon, comprehending both the Private Merchants, for the Years 1806-7.

	Rds.
TOTAL Average of Imports for 1806-7, as appearing in Table No. I.	3,557,201
Deduct Net Profits, at the rate of 10 per cent. upon 1-fifth part of all Imports, as the share of Ceylon Merchants	71,144
	3,486,057
Deduct from the remaining Total of Imports, 1-third part of Freight, at the rate of 10 per cent. as having been paid for Ceylon Shipping	116,202
Total against Ceylon . . Rds.	3,369,855

Ceylon and Foreign Merchants for the Years 1806-7; from of Government are excluded.

	Rds.
TOTAL Amount appearing on the Debit side of the 1st Supplement to Table No. I., being the sum paid to Foreign Countries for all Imports, &c. &c. . .	3,369,855
Deduct for 40,000 bags of Grain, purchased and paid for by Government, at eight rix-dollars per bag . .	320,000
Clear amount to the Debit of the Ceylon Merchants .	3,049,855

N. B. It had been originally the intention of the Author to have omitted these Supplements, and those of the other Tables, from No. I. to VII. inclusive, and merely to have stated the result in the body of the Work. Upon further consideration, however, he conceives it more candid to shew the whole course of his calculations.—The 1st Supplement to Table IV. explains in a fuller manner, the grounds of the additions and deductions made in it, which equally apply to all the other Supplements. The Reader, therefore, is referred to the former for a general explanation.—If the proportion of the additions and deductions in the 1st Supplements to Tables I. II. and III. are not the same as in the following, the difference originated from the former being made by approximation; while the others were founded upon more certain data. As all the Tables and Supplements, however, were made in the Island, with the advantages that immediate local information could afford, he has deemed it adviseable to make no alteration in them.

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Table II.—*Value of all the* Exports *from and*

EXPORTS.

Article	Quantity	Valuation	Rix-dollars.
Arack . . .	Leagers. 4728,	taken at 105 rds. per leager of 150 gallons, including the value of cask, and exclusive of duties	496,440
Pepper . .	Candies. 278,	taken at the valuation made at the Custom-houses, exclusive of duties .	27,950
Coffee . . .	390	. . ditto . . . ditto . . .	52,000
Cardamom . .	7	. . ditto . . . ditto . . .	1,800
Arreca-nuts .	Amonams. 13,142,	valued at 14 rds. per amonam, exclusive of duties	183,988
Tobacco . . .	Candies. 3416,	taken at 60 rds. per candy, exclusive of duties	204,960
Coir	3800,	taken at the valuation made at the Custom-house, exclusive of duties .	93,260
Cocoa-nut,	Number. 2,750,000	. . . ditto . . . ditto . .	55,000
Cocoa-nut oil,	Measures. 21,900	. . . ditto . . . ditto . .	7,300
Copperas		ditto . . . ditto . .	23,500
Planks and *Timber*		ditto . . . ditto . .	25,610
Palmyra, Reapers, and *Rafters,*		ditto . . . ditto . .	89,640
Jagery		ditto . . . ditto . .	26,000
Cut arreca-nut,	Candies. 558	. . . ditto . . . ditto . .	36,720
Choya root . .	100	. . . ditto . . . ditto . .	7,560
Chanks		ditto . . . ditto . .	66,280
Salt fish . . .		. . . ditto . . . ditto . .	16,400
Gingelee, Illepay, Margosa seed, and *Oil,*		. . ditto . .	8,370
Fruits		ditto . . . ditto . .	10,500
Sundries, not above enumerated, paying 5 per cent. . . .			9,340
Various trifling articles, exported duty free, taken at an average estimation			30,000
Actual produce of the Pearl-banks, during this year . . .			771,507
Cinnamon delivered to the East-India Company, 60,000*l.* at 8*s.* 6*d.* per star-pag., and the pag. at 5 rds . .			705,880

Delivered by Government, to Mr. D. Babnom.

Article	Candies.	lbs.	Rix-dollars.	Total
Choya Root . :	175	445	29,021	89,461
Ebony	1600		16,000	
Bicho de Mar .	277	69	11,085	
Ditto . inferior .	59	479	1,199	
Shark fins . . .	4	485	596	
Ray skins . . .	Number. 536		10	
Rejected Cinnamon,	Pounds. 25,240		31,550	

Total Value of Goods Exported : Rds. 3,089,466

N. B. The amount of Exports coastways in this year had been rated at 66,022 rds. But it is subject to the same objection as noticed in Table No. I. for the Years 1806-7.

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IMPORTS *to the Island of Ceylon, in the Year* 1808.

IMPORTS.

	Rix-dollars.
Rice, and other Grain, (exclusive of what has been imported for Government) 189,247 bags, at 6¾ rds. per bag, the average of the wholesale price of this year	1,277,417
Fine Rice, imported for Government, 21,993 bags, at 8 rds. per bag	175,947
Cloth, taken from the valuation made at the Custom-houses, deducting 10 per cent. for profits of retail	1,021,900
Sundries, paying Custom-house duties of 2½, 3½, and 5 per cent.	778,977
Ditto, purchased by Government from Capt. Cameron, of the Honourable Company's Ship *Duchess of Gordon*	49,454
TOTAL VALUE of Goods Imported . Rds.	3,303,695

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1st Supplement to Table II.—*General Balance of the External Interests of Government and those of*

	Rds.
TOTAL actual Amount of Exports for the Year 1808, as appearing in the Table No. II.	3,039,466
Deduct for articles exported coastways, agreeably to the proportion which was taken for the Years 1806-7 . .	66,022
	2,973,444
Add Net Profits, at the rate of 10 per cent. upon 1-fifth part of the Exports, exclusive of Cinnamon delivered to the East-India Company, and goods delivered to Mr. Baboom	43,562
Add 1-third part of the Freight, at the rate of 10 per cent. upon the value of all goods exported, exclusive of Pearls and Cinnamon	52,069
Add 4-fifths of the amount of all Duties collected upon goods both imported and exported, exclusive of those levied upon goods exported coastways . . .	328,364
Add 2-thirds of the whole collection of Duties levied upon Port-clearances	6,826
Add 5 per cent. Commission upon 1-fifth part of all goods imported and exported, exclusive of Cinnamon delivered to the East-India Company, and goods sold to Mr. Baboom; also the value of Grain and goods imported for Government, or purchased by the same from Merchants not of Ceylon	53,224
Total in favor of Ceylon . Rds.	3,457,489

(Bracketed in margin: Upon the same grounds as stated in the First Supplement to Table No. I.)

2d Supplement to Table II.—*Balance of Trade between which Balance the Interests*

	Rds.
TOTAL amount appearing on the Credit side of the 1st Supplement to Table No. II. being the collective sum in favour of the Island, including the Interest of Government and that of individuals	3,457,489
Deduct the value of Pearls, Cinnamon, and goods delivered to Mr. Baboom, the 4-fifths of the whole collection of Customs, and 2-thirds of that derived from Port-clearances, being the Revenue of Government	1,902,038
Clear amount of all Goods exported, and Credits in favour of the Ceylon Merchants	1,555,451
Balance against the Ceylon Merchants, the amount of which must have been paid for, and remitted out of the Island, in Government Bills or Coin	1,353,207
Rds.	2,908,658

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Trade of the Island of Ceylon, comprehending both the Private Merchants, for the Year 1808.

	Rds.
Total actual Imports for 1808, as appearing in Table No. II.	3,303,695
Deduct Net Profits at the rate of 10 per cent. upon the 1-fifth part of all Imports; deducting first the amount imported on account of Government, or purchased by the same from Merchants not of Ceylon	61,565
	3,242,130
Deduct from the remaining Total of Imports, 1-third part of Freight, at the rate of 10 per cent.	108,071
Total against Ceylon	3,134,059
Balance in favour of Ceylon . . .	323,430
Rds.	3,457,489

Upon the same grounds as stated in the 1st Supplement to Table No. I.

the Ceylon and Foreign Merchants, for the Year 1808; *from of Government are excluded.*

	Rds.
Total amount appearing on the Debit side of the 1st Supplement to Table No. II., being the sum paid to Foreign Countries for Imports	3,134,059
Deduct for 21,993 bags of Grain, imported for Government, and Sundries purchased by the same from Captain Cameron, as appearing in Table No. II. making together	225,401
Clear amount to the Debit of the Ceylon Merchants . .	2,908,658

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Table III.—*Value of all the* EXPORTS *from*

EXPORTS.

	Quantity		Rix-dollars.
Arack	Leagers. 4361,	taken at 105 rds. per leager of 150 gallons, including the value of cask, and exclusive of duties	457,905
Pepper	Candies. 273½,	taken at the valuation made at the Custom-houses, exclusive of duties	24,275
Coffee	1081	ditto . . . ditto	122,260
Cardamom	4½	ditto . . . ditto	1,060
Arreca-nuts	Amonams. 9023,	valued at 14 rds. per amonam, exclusive of duties	126,322
Tobacco	Candies. 5557,	taken at 60 rds. per candy, exclusive of duties	333,448
Coir	4426,	taken at the valuation made at the Custom-houses, exclusive of duties	108,960
Cocoa-nuts	Number. 2,977,275	ditto . . . ditto	64,287
Cocoa-nut oil	Measures. 5653	ditto . . . ditto	1,451
Copperas		ditto . . . ditto	25,062
Wood		ditto . . . ditto	418
Planks and *Timber*		ditto . . . ditto	28,948
Palmyra, Reapers, and *Rafters,*		ditto . . . ditto	80,244
Jagery		ditto . . . ditto	29,269
Cut Arreca-nut,	Candies. 962	ditto . . . ditto	87,440
Choya root,	125	ditto . . . ditto	8,920
Chanks		ditto . . . ditto	50,720
Salt Fish		ditto . . . ditto	15,230
Gingelee, Illepay, Margosa Seed, and *Oil*		ditto	6,670
Fruits		ditto . . . ditto	9,238
Sundries, not above enumerated, paying five per cent.			10,820
Various trifling articles, exported duty free, taken at an average estimation			30,000
Actual produce of the Pearl-banks, during this year			249,288
Cinnamon, sold to the East-India Company, 60,000*l.*, at 8*s.* 6*d.* per star-pagoda, and the pagoda at five rds.			705,880

Delivered by Government to Mr. Baboom.

	Candies.	lbs.		
Choya Root	186	250	30,778	82,680
Ebony	2008		20,080	
Bicho de Mar	311	250	12,500	
Shark Fins	4	384	572	
	Numbers.			
Ray Skin	342		6	
Becco de Pesce		20	2	
	Pounds.			
Cinnamon	14,994		18,742	

TOTAL VALUE of Goods exported . . Rds. 2,660,795

N.B. In this year, the amount of Exports coastways was, upon conjecture, fixed at 68,000: subject, however, to the same objection as made in the Tables for 1806, 7, and 8.

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and IMPORTS *to the Island of Ceylon, for the Year* 1809.

IMPORTS.

	Rds.
Rice, and other Grain, (exclusive of what has been imported for Government) 174,641 bags, at 6½ rds. per bag, the average of the Wholesale Price of this Year	1,135,166
Fine Rice, imported for Government, 22,057 bags, at 8 rds. per bag	176,461
Cloth, taken from the valuation made at the Custom-houses, deducting 10 per cent. for profits of retail	759,028
Sundries, paying Custom-house Duties at 2½, 3¼, and 5 per cent.	540,580
Madeira Wine, and Beer, imported for Government . .	24,000
TOTAL VALUE of Goods Imported . . Rds.	2,635,235

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1st Supplement to Table III.—*General Balance of the* External *Government and those of private*

	Rds.
TOTAL actual Amount of Exports for the Year 1809, as appearing in Table No. III.	2,660,795
Deduct for articles exported coastways, agreeably to the proportion which was taken for the years 1806, 7, 8,	68,533
	2,592,262
Upon the same grounds as stated in the First Supplement to Table No. I.	
Add Net Profits, at the rate of 10 per cent. upon 1-fifth part of Exports, exclusive of Cinnamon delivered to the East-India Company, and goods delivered to Mr. Baboom	36,074
Add 1-third part of the Freight, at the rate of 10 per cent. upon the value of all goods exported, exclusive of Pearls and Cinnamon	56,854
Add 4-fifths of the Amount of all Duties collected upon goods, both imported and exported, exclusive of those levied upon goods exported coastways . .	338,000
Add 2-thirds of the whole Collection of Duties levied upon Port-clearances	7,032
Add 5 per cent. Commission upon 1-fifth part of all goods imported and exported, exclusive of Cinnamon delivered to the East-India Company, and goods sold to Mr. Baboom; also the value of Grain and goods imported for Government, or purchased by the same from Merchants not of Ceylon	43,070
Total in favour of Ceylon . . Rds.	3,073,292

2d Supplement to Table III.—*Balance of Trade between Interests of Government are*

	Rds.
TOTAL Amount appearing on the Credit side of the 1st Supplement to Table No. III. as being the collective sum in favour of the Island, including the Interest of Government and that of individuals . .	3,073,292
Deduct the value of Pearls, Cinnamon, and the goods sold to Mr. Baboom, the 4-fifths of the whole collection of Customs, and 2-thirds of that derived from Port-clearance, being the Revenue of Government .	1,382,880
Clear Amount of all goods exported, and Credits in favour of the Ceylon Merchants	1,690,412
Balance against the Ceylon Merchants, the amount of which must have been paid for and remitted out of the Island in Government Bills or Coin . .	609,449
Rds.	2,299,861

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Trade of the Island of Ceylon, including the Interests of Merchants, for the Year 1809.

	Rds.
Total actual Imports for 1809, as appearing in Table No. III.	2,635,235
Upon the same grounds as in the 1st Supplement to Table No. I.: Deduct Net Profits, at the rate of 10 per cent. upon the 1-fifth part of all Imports, deducting the amount imported on account of Government, or purchased by the same from Merchants not of Ceylon	48,695
	2,586,540
Deduct from the remaining Total of Imports, 1-third part of Freight, at the rate of 10 per cent.	86,218
Total against Ceylon	2,500,322
Balance in favour of Ceylon	572,970
Rds.	3,073,292

Ceylon and Foreign Merchants, from which Balances the excluded, for the Year 1809.

	Rds.
Total Amount appearing in the Debit side of the 1st Supplement to Table No. III. being the sum paid to Foreign Countries for all Imports	2,500,322
Deduct for 22,057 bags of Grain imported for Government, and Madeira-wine and Beer imported by the same, as appearing in Table No. III.	200,461
Clear amount to the Debit of the Ceylon Merchants	2,299,861

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TABLE, No. IV.—*Value of all the* EXPORTS *from, and*

EXPORTS.

Article	Quantity	Particulars	Rds.
Arack . . .	6538 Leagers,	taken at 105 rds. per leag. of 150 galls. including value of cask, and exclusive of Duties . .	686,490
Pepper . .	169½ Candies,	taken at val. of new tariff, excl. of Duties,	14,180
Coffee . .	435	. . ditto . . . ditto . .	43,500
Cardamom .	18	. . ditto . . ditto . .	3,800
Arreca-nuts,	9661½ Amonams,	valued at 14 rds. per amon. excl. of Duties,	135,256
Tobacco . .	5963½ Candies,	taken at 60 rds. per candy, excl. of Duties,	357,810
Coir . . .	3370,	taken at the valuation of the new tariff, exclusive of Duties, . . .	114,620
Cocoa-nut,	2,754,000 Number	. . ditto . . . ditto . . .	55,080
Cocoa-nut oil,	10,120 Measures	. . ditto . . . ditto . . .	2,530
Copperas .	1886 Candies	. . ditto . . . ditto . . .	52,747
Wood		ditto . . . ditto . . .	1,095
Planks and *Timber* . . .		ditto . . . ditto . . .	56,770
Palmyra Reapers, and *Rafters*		ditto . . .	84,300
Jagery		ditto . . . ditto . . .	18,200
Cut arreca-nut,	856 Amonams,	taken at 40 rds. per amonam of eight parrahs, exclusive of duties	34,240
Choya root . .	81 Candies,	taken at the valuation of the new tariff, exclusive of Duties	7,020
Chanks		ditto . . . ditto . . .	53,501
Salt fish		ditto . . . ditto . . .	12,930
Gingelee, Illepay, Margosa seed, and *Oil* . .		ditto . . .	5,020
Fruits		ditto . . . ditto . . .	9,790
Sundries, not above enumerated, paying 5 per cent.			28,620
Various trifling articles, exported Duty-free, taken, upon an average estimation, at half of what has been credited in the preceding Years, many of them having been inserted in the new tariff			15,000
Grain, 9077 bags, taken at the average value of this Year, from the duties levied at the Custom-house			59,000
Cinnamon, sold to the East-India Company, 60,000*l.* sterling, at 8*s.* 6*d.* per star-pag., and the pag. at 5 rds.			705,880
Ditto, 25,000 lbs. sold to Messrs. Arbuthnot, De Monte, and Co. at 1 rd. per lb.			25,000
Produce of the Island exported coastways, on account of Government, from May to Dec. 1810: *Arack* . . .	85¾ leagers,	at 105 rds. per leag. 8,996	
Paddy . .	84,605 parrahs,	at 1 rd. per par. 84,605	
Palm. Rafters,	2,304 pieces,	at 150 rds. per 100, 3,456	
Ditto Reapers,	7,151 ditto,	at 5 rds. per 100, 357	97,414
Delivered by Government to Mr. Baboom: *Choya Root* .	260 candies,	at 165 rds. per ca. 42,900	
Ebony . . .	225½ ditto	at 10 rds. per do. 22,575	
Bicho de Mar .	231 ditto, 119 lbs.	at 40 rds. per do. 9,289	
Shark Fins .	3 ditto, 326 lbs.	at 120 rds. per do. 438	
Ray Skin . .	100 pieces	at 20 rids. per 1000 2	
Rejected Cinnamon,	18,400 lbs.	at 1¼ rds. per lb. 23,000	98,204
TOTAL VALUE of Goods Exported . Rds.			2,777,997

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IMPORTS to the Island of Ceylon, for the Year 1810.

IMPORTS.

	Rds.
Rice, and other Grain, (exclusive of what has been imported for Government,) 165,891 bags, at 7¼ rds. per bag, the average of the Wholesale Price of this Year	1,202,710
Fine Rice, imported for Government, 18,491 bags, at 8 rds. per bag	147,985
Cloth, agreeably to the price of the Tariff, or to the Accounts offered for Sale at the Custom-house,	722,480
Sundries, paying Custom-house Duties of 5 per cent. .	898,830
Ditto . . . . ditto . . . . . . 6 ditto . .	688
Madeira Wine, Beer, Salt Provisions and Sundries, imported by Government, or purchased by the same	125,160
Articles imported for private use of the Civil and Military Servants	15,000
TOTAL VALUE of Goods Imported . Rds.	3,112,748

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1st Supplement to Table IV.—*General Balance of the* External ... *of Government and those of Private*

		Rds.
Total actual Amount of Exports for the Year 1810, as appearing in the Table No IV.		2,777,997
Deduct for articles exported coastways,		
By Private Merchants . .	165,332	
On account of Government .	97,414	
		262,746
		2,515,251
*Add Net Profits, at the rate of 10 per cent. upon $\frac{5}{12}$ of all the Exports (exclusive of the Cinnamon, and the goods exported or sold by Government), being the share, which, from the Accounts of the Custom-house, appears to belong to the Ceylon Merchants. The goods exported, being estimated, in Table No. IV. according to their price at the time and place of exportation, this share of the Profits derived from them, when sold in the Foreign markets, must justly be noted here to the Credit of Ceylon; and is		71,298
Add the amount of $\frac{1}{2}$ of the Freight actually paid upon all the Exports, exclusive of Cinnamon delivered to the East-India Company, that proportion having been ascertained to form the shipping belonging to Ceylon; and as, in Value of Exports, entered in Table No. IV. the Freight of them is not included, that portion of it which has been paid to Ceylon shipping is here credited at .		233,241
Add also, for the reason above stated, $\frac{7}{12}$ of all the Duties of Customs actually collected in 1810, exclusive of those collected in the Coasting-trade, which appear to have been all paid by Ceylon Merchants. In the Table No. IV. the price of the goods imported having been taken, agreeably to their value in the Ceylon markets, the Duties levied on them, at their importation, are included in that price; but that part of those duties, which was actually paid by Foreign Merchants, ought to be credited to Ceylon: also, the Foreign Merchants have paid Duties on the goods exported by them; but those duties are not included in the price of the goods exported, as entered in Table No. IV.; therefore these, as well as the Duties on Imports paid by them, must be credited to Ceylon, and make		266,273
Add, for similar reason, one-half of the whole amount collected for Port-clearances		4,766
Add Five per cent. Commission upon the fourth part of all goods imported and exported (exclusive of the Cinnamon, and all goods sold or exported, received or imported, by Government); that appearing, upon various informations, to be the share of the Ceylon Trade which is transacted on Commission by Ceylon Agents,		58,952
TOTAL in favour of Ceylon . . Rds.		3,149,781

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Trade of the Island of Ceylon, comprehending both the Interests Merchants, for the Year 1810.

Total Actual Imports for 1810, as appearing in the Table No. IV.	Rds. 3,112,748
Deduct Net Profits, at the rate of ten per cent. upon $\frac{3}{11}$ of all the goods imported; exclusive of those imported for, or purchased by, Government: this being the share which is ascertained to belong to the Ceylon Merchants	118,318
	2,994,430
Deduct, also, for the reasons stated *per contra*, the half of the Freight actually paid upon all the Imports, exclusive of those goods which have been received or imported by Government	260,500
Total against Ceylon . . .	2,733,930
Balance in favour of Ceylon	415,851
Rds.	3,149,781

* For this and the following years, these proportions were as much as possible ascertained, by Regulations enforced in the manner of making entries at the Custom-houses.

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2d Supplement to Table IV.—*Balance of Trade between*

	Rds.
TOTAL Amount appearing on the Credit side of the First Supplement to Table No. IV. as being the Collective Sum in favour of the Island, including the Interest of Government and that of individuals	3,149,781
Deduct the value of Cinnamon delivered to the East-India Company, and Goods sold to Mr. Baboom, the seven-twelfths of all Duties collected at the Custom-houses, upon Imports and Exports, and 1-half of Port-clearances, which form part of the Revenue of Government, and make	1,075,123
Clear Amount of all Goods exported, and Credits in favour of the Ceylon Merchants	2,074,658
Balance against the Ceylon Merchants, the amount of which must have been paid for, and remitted out of the Island in Government Bills or Coin	386,177
Rds.	2,460,835

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the Ceylon and Foreign Merchants, for the Year 1810.

TOTAL Amount appearing on the Debit side of the First Supplement to Table No. IV. being the sum paid to Foreign Countries for all Imports	2,733,930
Deduct for 18,491 bags of Rice, 100 pipes of Madeira Wine, 134 Casks of Beer, Salt Provisions, and Sundries imported for Government	273,095
Clear Amount to the Debit of the Ceylon Merchants .	2,460,835

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Table V.—*Value of all the* Exports *from and*

EXPORTS.

Article	Quantity	Particulars	Rix-dollars.
Arack	Leagers. 6164½,	taken at 105 rds. per leager of 150 gallons, including the value of casks, and exclusive of duties	647,272
Pepper	Candies. 69½,	taken at the valuation of the new tariff, exclusive of duties	5,790
Coffee	617¾	ditto ditto	61,770
Cardamom	9¼	ditto ditto	2,690
Arreca-nuts	Amonams. 9284,	valued at 14 rds. per amonam, exclusive of duties	129,975
Tobacco	Candies. 3403½,	taken at 60 rds. per candy, exclusive of duties	204,210
Coir	3963½,	taken at the valuation of the new tariff, exclusive of duties	134,760
Cocoa-nuts,	Number. 2,827,200	ditto ditto	70,680
Cocoa-nut oil,	Measures. 16,981	ditto ditto	4,953
Copperas	Candies. 1543	ditto ditto	46,293
Fine Woods		ditto ditto	1,759
Planks and *Timber*		ditto ditto	43,880
Palmyra Reapers, and *Rafters,*		ditto ditto	94,004
Jagery		ditto ditto	19,230
Cut Arreca-nut,	Amonams. 3440,	taken at 40 rds. per amonam of eight parrahs, exclusive of duties	137,600
Choya Root,	Candies. 68½,	taken at the valuation of the new tariff, exclusive of duties	5,300
Chanks		ditto ditto	117,000
Salt Fish		ditto ditto	12,220
Gingelèe, Illepay, Margosa Seed, and *Oil*		ditto	4,960
Fruits		ditto ditto	10,940
Sundries, not above enumerated, paying five per cent.			42,340
Various trifling articles, exported duty-free, taken at the same estimation as in 1810			15,000
Grain, 23,692 bags, taken at the average value of this Year, from the duties levied at the Custom-house,			154,000
Cinnamon, sold to the East-India Company, 60,000*l.*, at 8*s*.6*d*. per star-pagoda, and the pagoda at five rds.			705,880
Ditto, 45,000 lbs. sold to Messrs. Arbuthnot, De Monte, and Co. at 1 rd. per lb.			45,000

Produce of the Island exported coastways, on account of Government.			
Arack,	145 leagers, at 105 rds. per leag.	15,225	
Paddy,	47,645 parrahs, at 1 rd. per par.	47,645	
Chunam,	92 lasts, at 10 rds. per par.	920	64,127
Palmyra Rafters,	208 ps., at 150 rds. per 100,	312	
Ditto,	500 ditto, at 5 rds. per 100,	25	

Total Value of Goods exported . . Rds. 2,781,633

N.B. No Pearls were fished in this year.

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IMPORTS *to the Island of Ceylon, in the Year* 1811.

IMPORTS.

	Rix-dollars.
Rice, Paddy, and other Grain, (exclusive of what has been imported for Government) 199,275 bags, at 8 rds. per bag; the average of the Wholesale Price of this Year	1,594,200
Grain, imported for Government, 16,624 bags, at 9 rds. per bag	149,616
	1,643,816
Cloth, agreeably to the price of the Tariff, or to the Accounts offered for Sale at the Custom-house,	897,767
Sundries, paying Custom-house Duties of 5 per cent. .	729,540
Madeira Wine, Beer, Salt Provisions, and Sundries, imported by Government, or purchased by the same	173,190
Articles, imported for private use of the Civil and Military Servants	30,000
TOTAL VALUE of Goods Imported . . Rds.	3,574,313

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1st Supplement to Table V.—*General Balance of the* External *Interests of Government and those of*

		Rds.
Total Actual Amount of Exports for the Year 1811, as appearing in Table No. V. . . .		2,781,633
Deduct for articles exported coastways		
By private Merchants . .	428,949	
On account of Government .	64,127	
		493,076
		2,288,557
Add Net Profits, at the rate of 10 per cent. upon 5-12ths of all the Exports (exclusive of the Cinnamon and the goods exported or sold by Government), being the share which, from the late accounts of the Custom-house, appears to belong to the Ceylon Merchants.		65,944
Add the Amount of one-half of the Freight actually paid upon all the Exports, (exclusive of Cinnamon delivered to the East-India Company), that proportion having been ascertained to form the shipping belonging to Ceylon		227,626
Add also, for the reason above stated, 7-12ths of all the Duties of Customs actually collected in 18[illegible], exclusive of those collected in the coasting-trade, which latter appear to have been all paid by Ceylon Merchants .		238,019
Add, in the same manner, one-half of the whole Amount collected for Port-clearances . . .		7,023
Add 5 per cent. Commission upon the fourth part of all goods imported and exported, exclusive of the Cinnamon and all the goods sold or exported, received or imported, by Government; that appearing, upon various informations, to be the share of the Ceylon Trade which is transacted on Commission by Ceylon Agents		60,427
Total in favour of Ceylon .		2,887,596
Balance against Ceylon		353,524
Rds.		3,241,120

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Trade of the Island of Ceylon, comprehending both the Private Merchants, for the Year 1811.

	Rds.
Total actual Imports for 1811, as appearing in Table No. V.	3,574,313
Deduct Net Profits, at the rate of 10 per cent. upon 5-12ths of all the goods imported, exclusive of those imported for or purchased by Government, this being the share which is ascertained to belong to the Ceylon Merchants	135,479
	3,438,834
Deduct also, for the reasons stated *per contra*, the 1-third of the Freight ascertained to have been actually paid upon all the Imports, exclusive of those goods which have been received or imported by Government . .	197,714
Total against Ceylon . Rds.	3,241,120

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2d Supplement to Table V.—*Balance of Trade between Interests of Government are*

	Rds.
Total Amount appearing on the Credit side of the First Supplement to Table No. V. as being the Collective Sum in favour of the Island, including the Interest of Government and that of individuals .	2,887,596
Deduct the Value of Cinnamon delivered to the East-India Company, the 7-12ths of all Duties collected at the Custom-house upon Imports and Exports, and one-half of Port-clearances, which forms part of the Revenue of Government, and makes . . .	973,898
Clear Amount of all goods exported, and Credits in favour of the Ceylon Merchants . . .	1,913,698
Balance against the Ceylon Merchants, the Amount of which must have been paid or remitted out of the Island, in Government Bills or Coin . .	1,004,616
Rds.	2,918,314

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Ceylon and Foreign Merchants, from which Balance the excluded, for the Year 1811.

	Rds.
Total Amount appearing on the Debit side of the First Supplement to Table No. V. being the sum paid to Foreign Countries for all Imports	3,241,120
Deduct for 16,624 bags of Grain, Madeira Wine, Beer, Salt Provisions, and Sundries, imported for Government	322,806
Clear Amount to the Debit of the Ceylon Merchants .	2,918,314

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Table VI.—*Value of all the* Exports *from and*

EXPORTS.

Article	Quantity	Valuation	Rds.	Fas.
Arack	Leagers. 6079$\frac{3}{4}$,	taken at 100 rds. per leager of 150 gallons, including the value of cask, and exclusive of Export Duty	607,975	0
Pepper	Candies. 65$\frac{2}{5}$,	taken at the valuation of the new Tariff, exclusive of Duties	5,458	4
Caffee	527$\frac{4}{5}$	ditto . . . ditto	52,791	8
Cardamoms	7$\frac{1}{8}$	ditto . . . ditto	2,220	0
Arreca-nuts	Amonams. 9024$\frac{1}{4}$,	valued at 11 rds. per amonam, exclusive of Duties	99,266	9
Tobacco	Candies. 1746$\frac{1}{4}$,	taken at 60 rds. per candy, exclusive of Duties	104,775	0
Coir	4875$\frac{3}{4}$,	taken at the valuation of the new Tariff, exclusive of Duties	165,777	6
Cocoa-nuts,	Number. 1,911,200	ditto . . . ditto	47,780	0
Cocoa-nut oil	Measures. 4343	ditto . . . ditto	1267	0
Copperas	Candies. 702	ditto . . . ditto	21,059	3
Fine Woods		ditto . . . ditto	272	6
Planks and *Timber*		ditto . . . ditto	52,061	3
Palmyra Reapers, and *Rafters,*		ditto . . . ditto	101,927	0
Jagery		ditto . . . ditto	24,906	8
Cut Arreca-nut,	Amonams. 2515$\frac{7}{12}$,	taken at 32 rds. per amonam of 8 parrahs, exclusive of duties	80,498	8
Choya Root	Candies. 48	taken at the valuation of the new Tariff, exclusive of Duties	3,833	4
Chanks		ditto . . . ditto	123,700	0
Salt Fish		ditto . . . ditto	9,750	0
Gingelee, Illepay, Margosa seed, and *Oil,*		ditto	1,460	0
Fruits		ditto . . . ditto	11,435	10
Sundries, not above enumerated, paying 5 per cent.			43,075	3
Various trifling articles, exported Duty-free, taken at the same estimation as in 1811			15,000	0
Grain	4837 bags	taken at the average value of this Year, from the Duties levied at the Custom-house	58,042	0
Cinnamon, sold to the East-India Company,	60,000*l.* sterling,	at 8*s.* 6*d.* per star-pag., and the pag. at 5 rds	705,880	0
———	45,000	sold to Messrs. Arbuthnot, De Monte, and Co.	45,000	0
Produce of the Island exported coastways on account of Government: *Arack,*	115 leagers,	at 100 rds. per leager, 11,500	57,682	0
Paddy,	43,440 parrahs,	at 1 rd. per parrah, 43,440		
Palmyra Rafters,	1469,	at 150 rds. per 100, 2,200		
——— *Reapers,*	10,850,	at 5 rds. per 100, 542		
Total Value of Goods Exported			Rds. 2,442,895	0

N. B. No Pearls fished.

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IMPORTS *to the Island of Ceylon, in the Year* 1812.

IMPORTS.

	Rix-dollars.
Rice, and other Grain, (exclusive of what has been imported for Government,) 118,690 bags, at 12 rds. per bag, the average of the Wholesale Price of this Year . . .	1,424,280
Grain imported for Government, 76,138 bags, at 9 rds. per bag	685,242
Cloth, agreeably to the price of the Tariff, or to the accounts offered for sale at the Custom-house	909,973
Sundries, paying Custom-house Duties of 5 per cent .	940,400
——— imported or purchased by Government, viz. 150 pipes of Madeira, 200 casks of Beer, Salt Provisions, and other Goods . . .	255,504
TOTAL VALUE of Goods Imported . . Rds.	4,215,399

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1st Supplement to Table VI.—*General Balance of the* External *Interests of Government and those of*

		Rds.
Total actual Amount of Exports, for the Year 1812, as appearing in Table No. VI.		2,442,895
Deduct for Articles exported coastways,		
By Private Merchants	267,531	
On account of Government . . .	57,682	
		325,213
		2,117,682
Add Net Profits, at the rate of 10 per cent. upon ⅘ of all the Exports (exclusive of the Cinnamon, and the goods exported or sold by Government), being the share, which, from the late Accounts of the Custom-house, appears to belong to the Ceylon Merchants .		71,971
Add the amount of ½ of the Freight actually paid upon all the Exports, exclusive of Cinnamon delivered to the East-India Company; that proportion having been ascertained to form the shipping belonging to Ceylon,		161,166
Add also, for the reason above stated, ⅘ of all the Duties of Customs actually collected in 1812, exclusive of those collected in the Coasting-trade, which appear to have been all paid by Ceylon Merchants		140,688
Add, in the same manner, one-half of the whole amount collected for Port-clearances		7,238
Add Five per cent. Commission upon the fourth part of all goods imported and exported (exclusive of the Cinnamon, and all goods sold or exported, received or imported, by Government); that appearing, upon various informations, to be the share of the Ceylon Trade which is transacted on Commission by Ceylon Agents,		61,924
Total in favour of Ceylon . . Rds.		2,560,669
Balance against Ceylon		1,443,397

2d Supplement to Table VI.—*Balance of Trade between the which Balance the Interests*

	Rds.
Total Amount appearing on the Credit side of the preceding Table, as being the collective sum in favour of the Island, including the Interest of Government and that of individuals	2,560,669
Deduct the value of Cinnamon delivered to the East-India Company, the 4-7ths of all Duties collected at the Custom-house upon Imports and Exports, and one-half of Port-clearances which form part of the Revenue of Government, and make	853,806
Clear amount of all Goods exported, and Credits in favour of the Ceylon Merchants	1,706,863
Balance against the Ceylon Merchants, the amount of which must have been paid for, and remitted out of the Island in Government Bills or Coin	1,406,457
Rds.	3,113,320

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Trade of the Island of Ceylon, comprehending both the Private Merchants, for the Year 1812.

	Rds.
TOTAL Actual Imports for 1812, as appearing in the Table No. VI.	4,215,399
Deduct Net Profits, at the rate of ten per cent. upon $\frac{4}{7}$ of all the goods imported; (exclusive of those imported for, or purchased by, Government): this being the share which is ascertained to belong to the Ceylon Merchants	142,480
	4,072,919
Deduct, also, for the reasons stated *per contra*, the $\frac{3}{16}$ of the Freight ascertained to have been actually paid upon all the Imports, exclusive of those goods which have been received or imported by Government . .	68,853
TOTAL against Ceylon . . Rds.	4,004,066

Ceylon and Foreign Merchants for the Years 1812; *from of Government are excluded.*

	Rds.
TOTAL Amount appearing on the Debit side of the preceding Table, being the sum paid to Foreign Countries for all Imports	4,004,066
Deduct for 76,138 bags of Grain, Madeira Wine, Beer, Salt, Provisions, and Sundries imported for Government	890,746
Clear Amount to the Debit of the Ceylon Merchants, Rds.	3,113,320

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Table, No. VII.—*Value of all the* **Exports** *from, and*

EXPORTS.

	Rds. Fns. P.
Arack . . . Leagers. 4659¼, taken at 100 rds. per leag. of 150 galls. including value of casks, and exclusive of Duty	465,925 . 0 . 0
Pepper . . Candies. 190⅖, taken at the valuation of the new Tariff, exclusive of Duties	15,865 . 0 . 0
Coffee . . Candies. 433$\frac{2}{11}$ . . . . ditto . . . . . ditto	43,370 . 0 . 0
Cardamoms . 10⅘ . . . ditto . . . . ditto	2,705 . 0 . 0
Arreca-nuts, Amonams. 12,957⅔, valued at 11 rds. per amonam, exclusive of Duties	142,534 . 4 . 0
Tobacco . . Candies. 390⅛, taken at 60 rds. per candy, exclusive of Duties	23,407 . 6 . 0
Ditto . . . Bales. 12,234, each bale weighing on an average 144 lbs., 3523 candies, and 196 lbs., at the rate of 60 rds. per candy, being	211,408 . 6 . 1
Coir . . . Candies. 4048¼, taken at the valuation of the new Tariff, exclusive of Duties	187,649 . 0 . 0
Cocoa-nuts, Number. 2,936,050 . . ditto . . . ditto .	73,401 . 3 . 0
Cocoa-nut oil, Measures. 27,265¾ . . ditto . . . ditto .	7,952 . 5 . 2¼
Copperas . . . . ditto . . . ditto .	27,975 . 0 . 0
Fine Woods . . . . ditto . . . ditto .	7,333 . 6 . 0
Planks and *Timbers* . . . ditto . . . ditto .	25,550 . 9 . 2
Palmyra Reapers, and *Rafters,* ditto . . . ditto .	45,060 . 1 . 2
Jagery . . . . ditto . . . ditto .	39,245 . 0 . 0
Cut arreca-nut, Amonams. 2939¼, taken at 24 rds. per amonam of eight parrahs, exclusive of Duties	70,548 . 0 . 0
Choya root . Candies. 32½$\frac{1}{16}$ taken at the valuation of the new Tariff, exclusive of Duties	3,918 . 6 . 2
Chanks . . . . ditto . . . ditto .	129,486 . 3 . 0
Salt fish . . . . ditto . . . ditto .	11,584 . 5 . 3
Gingelee, Illepay, Margosa seed, and *Oil* . . ditto .	1,091 . 3 . 0
Fruits . . . . ditto . . . ditto .	11,089 . 8 . 1
Sundries, not above enumerated, paying 5 per cent. . .	117,992 . 2 . 3
Various trifling articles, exported Duty-free, taken at the same estimation as in 1812	15,000 . 0 . 0
Grain, 4017 bags, taken at the average value of this Year, from the Duties levied at the Custom-house .	48,204 . 0 . 0
Cinnamon, sold to the East-India Company, 60,000*l.* sterling, at 11$\frac{3}{7}$ rds. per pound sterling	685,714 . 3 . 1$\frac{5}{7}$
Produce of the Island exported coastways on account of Gov.: *Arack,* 45 leagers, at 100 rds. per leag., 4,500 . 0 . 0; *Tobacco,* 1602 bales, at 60 rds. per can., 27,682 . 6 . 2¼; *Palmyras,* 7615, at 150 rds. per 100, 11,422 . 6 . 0; *Reapers,* 13,350, at 5 rds. per 100 . 667 . 6 . 0; *Paddy,* 35,662 par., at 1 rd. per par., 35,662 . 0 . 0	79,934 . 6 . 2¼
Total Value of Goods Exported . . Rds.	2,443,940 . 9 . 0$\frac{11}{14}$

IMPORTS *to the Island of Ceylon, for the Year* 1813.

IMPORTS.

	Rds.	Fns.	P.
Rice, and other Grain (exclusive of what has been imported for Government), 294,939 bags, at 12 rds. per bag, the average of the Wholesale Price of this Year	3,539,268	0	0
Grain imported for Government, 86,519¼ bags,	744,751	8	1
Cloth, taken from the valuation made at the Custom-house	600,888	4	0
Sundries, paying Custom-house Duties of 5, 6, and 8 per cent.	959,364	3	2¼
Ditto, imported or purchased by Government .	534,467	2	0 13/16
TOTAL VALUE of Goods Imported, Rds.	6,378,739	6	0 5/16

1st Supplement to Table VII.—*General Balance of the External* *both the Interests of Government,*

				Rix-dollars.	Fns.	P.
TOTAL actual Amount of Exports for the Year 1813, as appearing in Table No. VII.				2,443,940	9	0 27/28
Deduct for articles exported coastways:						
By Private Merchants	248,380	10	1½			
On account of Government . . .	79,934	6	2¾			
				328,315	5	0¼
				2,115,625	4	0 5/7
Add Net Profits, at the rate of 10 per cent. upon 3-7ths of all the Exports (exclusive of the Cinnamon and the goods exported or sold by Government), being the share which, from the accounts of the Custom-house, appears to belong to the Ceylon Merchants .				71,922	0	0
Add the amount of 1-half of the Freight actually paid upon all the Exports (exclusive of Cinnamon delivered to the East-India Company); that proportion having been ascertained to form the shipping belonging to Ceylon,				148,292	6	0
Add also, for the reason above stated, 4-7ths of all the Duties of Customs actually collected in 1813 (exclusive of those collected in the Coasting-trade), which appear to have been all paid by Ceylon Merchants . . .				132,868	0	0
Add, in the same manner, 1-half of the whole amount collected for Port-clearances				8,275	0	0
Add 5 per cent. Commission upon the 4th part of all goods imported and exported (exclusive of the Cinnamon, and all the goods sold or exported, received or imported by Government), that appearing, upon various information, to be the share of the Ceylon Trade, which is transacted on Commission by Ceylon Agents .				84,722	0	0
TOTAL in favour of Ceylon . .				2,561,704	10	0 5/7
Balance against Ceylon				3,466,733	7	3 2/7
Rds. . .				6,028,438	6	0

Trade of the Island of Ceylon, for the Year 1813; *including and those of Private Merchants.*

	Rix-dollars. Fns. P.
TOTAL actual Imports for 1813, as appearing in Table No. VII.	6,378,739 . 6 . 0
Deduct Net profits, at the rate of 10 per cent. upon 3-7ths of all the goods imported (exclusive of those imported for or purchased by Government), this being the share which is ascertained to belong to the Ceylon Merchants	218,550 . 0 . 0
	6,160,189 . 6 . 0
Deduct also, for the reasons stated per contra, the $\frac{3}{18}$ of the Freight ascertained actually paid upon all the Imports, exclusive of those goods which have been received or imported by Government	131,751 . 0 . 0
TOTAL against Ceylon . . . Rds.	6,028,438 . 6 . 0

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2d Supplement to Table VII.—*Balance of Trade between the which Balance the Interests*

	Rds.	Fs.	P.
TOTAL Amount appearing on the Credit side of the preceding Table, as being the Collective Sum in favour of the Island, including the Interest of Government and that of individuals	2,561,704	10	$0\frac{5}{7}$
Deduct the value of Cinnamon delivered to the East-India Company, the 4-7ths of all Duties collected at the Custom-house, upon Imports and Exports, and 1-half of Port-clearances, which forms part of the Revenue of Government, and makes	232,417	0	0
Clear Amount of all Goods exported, and Credits in favour of the Ceylon Merchants .	2,329,287	10	$0\frac{5}{7}$
Balance against the Ceylon Merchants, the amount of which must have been paid and remitted out of the Island in Government Bills or Coin	2,419,932	7	$3\frac{2}{7}$
Rds.	4,749,220	6	0

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Ceylon and Foreign Merchants, for the Year 1813 ; *from of Government are excluded.*

	Rds. Fas. P.
Total Amount appearing on the Debit side of the preceding Table, being the sum paid to Foreign Merchants for all Imports .	6,028,438 . 6 . 0
Deduct for 86,519 bags of Grain, Madeira Wine, Beer, Salt Provisions, and Sundries imported for Government	1,279,218 . 0 . 0
Clear Amount to the Debit of the Ceylon Merchants . . . . Rds. . .	4,749,220 . 6 . 0

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Table VIII.—*Detail of Goods exported Coastways, in* 1810.

BY CEYLON MERCHANTS.

	Valuation. Rds.		Duty Paid. Rds.	Fns.	Pice
250 Leagers of *Arack*, at 105 rds. per leager,	26,250	...	1,999	2	0¼
10½ Candies *Pepper*, at 5 rds. per parrah of 30 lbs.	880	...	44	4	1
57½ Ditto *Coffee*, at 6 rds. per ditto . . .	5,740	...	287	0	2
1 Ditto *Cardamom*, at 7 fanams per lb. .	300	...	15	3	1
58⅛ Amon. *Arreca-nuts*, at 14 rds. per am. .	814	...	586	1	2¾
214 Candies *Tobacco*, at 60 rds. per candy .	12,840	...	5,761	8	2¼
284 Ditto *Coir*, at 34 rds. per candy . . .	9,680	...	484	0	2½
571,500 *Cocoa-nuts*, at 2 rds. per 100 . .	11,430	...	1,143	3	2½
1000 Measures *Cocoa-nut Oil*, at 3 fns. per m.	250	...	25	7	3½
21 Candies *Copperas*, at 28 rds. per candy .	520	...	44	1	1
Fine Woods	715	...	143	0	0
Planks and Timber	4,010	...	401	3	3¼
Palmyra Reapers and *Rafters*	1,072	...	267	11	3½
Jagery	5,180	...	518	1	0
10 Amonams *Cut Arreca-nut*, at 40 rds. per amonam	400	...	101	7	0
2 Candies *Choya Root*, at 86 rds. per candy,	160	...	8	1	2
Chanks	1	...	0	0	2½
Salt Fish	4,380	...	438	9	3¼
Gingelee, Illepay, and *Margosa Seed* and *Oil*,	2,910	...	291	1	2¼
Fruits, ...	6,460	...	645	11	1¾
Sundries	12,340	...	617	0	3¼
9077 Bags of Grain, at 6½ rds. per bag . .	59,000	...	589	11	1¾
Rds. . .	165,332	...	14,433	4	3¾

ON ACCOUNT OF GOVERNMENT:

Various Goods, as detailed in the Export-side of Table No. IV., and valued, altogether, at . . . . Rds. . 97,414

Table IX.—*Calculation of Freight for* 1810.

EXPORTS.

	Rds.
6538 Leagers of *Arack*, at 18 rds. per leager . . .	117,684
169½ Candies of *Pepper*, at 15 rds. per candy . . .	2,535
435 Ditto . . *Coffee*, at 15 rds. per candy . . .	6,525
18 Ditto . . *Cardamom*, at 15 rds. per candy . .	270
9661¼ Amonams of *Arreca-nuts*, at 4 rds. per amonam,	38,644
5963½ Candies of *Tobacco*, at 15 rds. per candy . . .	89,445
3370 Ditto . . . *Coir*, at 15 rds. per candy	50,550
2,754,000 *Cocoa-nuts*, at 10 rds. per 1000	27,540
10,120 Measures of *Cocoa-nut Oil*, at 20 rds. per 400 ms.	506
1886 Candies of *Copperas*, at 15 rds. per candy . . .	28,290
Fine Wood, valued at 1095 rds. at 25 per cent. . . .	274
Planks and Timber, valued at 56,770 rds. at 40 per cent.	22,708
Palmyra Reapers and Rafters, valued at 84,300 rds. at 40 per cent.	33,720
856 Amonams of *Cut Arreca-nut*, at 4 rds. per am. .	3,424
81 Candies of *Choya Root*, at 15 rds. per candy . . .	1,215
Chanks, valued at 53,501 rds. at 15 per cent.	8,025
Salt Fish, valued at 12,930 rds. at 10 per cent. . . .	1,293
Gingelee, Illepay, and *Margosa Seed* and *Oil*, valued at 5,020 rds. at 10 per cent.	502
Fruits, valued at 9,790 rds. at 10 per cent.	979
Sundries, valued at 28,620 rds. at 10 per cent. . . .	2,862
Various Articles, valued at 15,000 rds. at 10 per cent. .	1,500
9077 Bags of *Grain*, at 1½ rd. per bag	13,615
25,000 Pounds of *Cinnamon*, at 3 rds. per 100 lbs. . .	750
Ebony, valued at 22,575 rds. at 25 per cent.	5,644
494 Candies of *Choya Root, Bicho de Mar*, &c. at 15 rds. per candy	7,430
18,400 Pounds of *Cinnamon*, at 3 rds. per 100 lbs. . .	552
Rds. . .	466,482

IMPORTS.

165,891 Bags of *Rice*, at 2¼ rds. per bag	373,254
Cloth, valued at 722,480 rds. at 8 per cent.	57,798
Sundries, valued at 899,460 rds. at 10 per cent. . .	89,946
Rds. . .	520,998

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Table X.—*Detail of* Goods Exported *coastways in* 1811.

BY CEYLON MERCHANTS.

	Valuation.		Duty Paid.		
	Rds.		Rds.	Fns.	Pice
551 Leagers of *Arack*, at 105 rds. per leager,	57,855	...	4,406	3	0½
16¾ Candies of *Pepper*, at 5 rds. per parrah of 30 lbs.	1,390	...	69	6	3
168¾ Candies of *Coffee*, at 6 rds. per parrah of 30 lbs.	16,865	...	843	3	3½
1½ Cand. of *Cardamoms*, at 7 fanams per lb.	425	...	21	4	1
286¼ Amonams of *Arreca-nuts*, at 14 rds. per am.	4,007	...	2,863	3	2¼
610 Candies of *Tobacco*, at 60 rds. per candy,	36,600	...	16,471	3	2¼
955½ Candies of *Coir*, at 34 rds. per candy .	32,490	...	1,624	8	0
1,512,280 *Cocoa-nuts*, at 2½ rds. per 100 .	37,807	...	2,835	4	3¼
4663 Measures of *Cocoa-nut Oil*, at 3½ fan. per measure	1,360	...	101	11	1½
314 Candies of *Copperas*, at 30 rds. per candy,	9,427	...	707	2	1
Fine Woods	877	...	175	5	0½
Planks and *Timber*	12,670	...	1,266	11	2½
Palmyra Reapers and *Rafters*	3,316	...	829	1	3¼
Jagery	4,940	...	493	9	2¼
167 Amonams of *Cut Arreca-nut*, at 40 rds. per amonam	6,680	...	1,669	10	1
Salt Fish	10,700	...	1,069	5	3½
Gingelee, Illepay, and *Margosa Seed* and *Oil*,	2,360	...	236	0	1½
Fruits	8,040	...	804	7	2½
Sundries	27,140	...	1,356	8	2¼
23,692 Bags of *Grain*, at 6½ rds. per bag .	154,000	...	1,540	4	0¼
Rds. . . .	428,949	...	39,386	8	3½

ON ACCOUNT OF GOVERNMENT:

Various Gooas, as detailed in the Export-side of Table No. V., valued, altogether, at . . . . . . Rds. . 64,127

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TABLE XI.—*Calculation of* FREIGHT *for* 1811.

EXPORTS.

	Rds.	Fns
6164½ Leagers of *Arack*, at 18 rds. per leager . . .	110,961	0
69½ Candies of *Pepper*, at 15 rds. per candy	1,042	6
617¾ Ditto *Coffee*, at 15 rds. per candy	9,266	3
9¼ Ditto *Cardamoms*, at 15 rds. per candy	138	9
9284 Amonams of *Arreca-nuts*, at 4 rds. per amonam,	37,136	0
3403½ Candies of *Tobacco*, at 15 rds. per candy . . .	51,052	6
3963½ Ditto *Coir*, at 15 rds. per candy	59,452	6
2,827,200 *Cocoa-nuts*, at 10 rds. per 1000	28,272	0
16,981 Measures of *Cocoa-nut Oil*, at 20 rds. per 400 measures	849	0
1543 Candies of *Copperas*, at 15 rds. per candy . .	23,145	0
Fine Wood, valued at 1759 rds. at 25 per cent. . . .	439	9
Planks and *Timber*, valued at 43,880 rds. at 40 per cent.	17,552	0
Palmyra Reapers and *Rafters*, valued at 94,004 rds. at 40 per cent.	37,601	3
Jagery, valued at 19,230 rds. at 10 per cent. . . .	1,923	0
3440 Amonams of *Cut Arreca-nuts*, at 4 rds. per amonam	13,760	0
68½ Candies of *Choya Root*, at 15 rds. per candy . .	1,027	6
Chanks, valued at 117,000 rds. at 15 per cent. . . .	17,550	0
Salt Fish, valued at 12,220 rds. at 10 per cent. . . .	1,222	0
Gingelee, *Illepay*, and *Margosa seed* and *Oil*, valued at 4960 rds. at 10 per cent.	496	0
Fruits, valued at 10,940 rds. at 10 per cent.	1,094	0
Sundries, valued at 42,340 rds. at 10 per cent. . . .	4,234	0
Various Articles, valued at 15,000 rds. at 10 per cent.	1,500	0
23692 Bags of *Grain*, at 1½ rd. per bag	35,538	0
Rds. . .	455,253	0

IMPORTS.

	Rds.	Fns
199,275 Bags of *Rice*, at 2¼ rds. per bag	448,368	0
Cloth, valued at 897,767 rds. at 8 per cent.	71,821	0
Sundries, valued at 729,540 rds. at 10 per cent. . .	72,954	0
Rds. . .	593,143	0

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Table XII.—*Detail of* Goods Exported *coastways, in* 1812.

BY CEYLON MERCHANTS.

	Valuation.		Duty Paid.		
	Rds.	Fns.	Rds.	Fns.	P.
626⅜ Leagers of *Arack*, at 100 rds. per leager	62,637	6	5,010	11	0½
10 Candies of *Pepper*, at 5 rds. per parrah of 30 lbs.	843	4	42	2	0
32 Candies of *Coffee* at 6 rds. per parrah of 30 lbs.	3,206	8	160	4	0¼
1⅜ Cand. of *Cardamoms*, at 7 fns. per lb.	392	6	19	7	0½
194⅛ Amonams of *Arreca-nuts*, at 11 rds. per amonam	2,135	4	1,941	3	0¾
333¾ Candies of *Tobacco*, at 60 rds. per can.	20,025	0	9,013	2	0¾
749 Candies of *Coir*, at 34 rds. per can.	25,470	0	1,273	5	2¼
1,203,200 *Cocoa-nuts*, at 2½ rds. per 100,	30,080	0	2,256	0	0¼
2948 Measures of *Cocoa-nut oil*, at 3½ fanams per measure	860	0	64	10	0¾
46½ Candies of *Copperas*, at 30 rds. per candy	1,398	3	104	6	1
Fine Woods	5	0		11	1½
Planks and *Timber*	11,620	0	1,162	0	2¾
Palmyra Reapers and *Rafters*	3,040	0	760	1	0½
Jagery	6,510	0	650	11	1½
16⅓ Amonams of *Cut Arreca-nuts*, at 32 rds. per amonam	522	8	163	4	0½
1¼ Cand. of *Choya Root*, at 80 rds. per candy	100	0	4	11	3¼
Chanks	260	0	13	2	0
Salt Fish	8,117	6	811	9	0
Gingelee, Illepay, Margosa seed, and *Oil,*	1,257	6	125	8	3¼
Fruits	9,112	6	911	3	1¾
Sundries	21,900	3	1,094	10	2½
4837 Bags of *Grain*, at 13 rds. per bag	58,042	0	338	8	0
Rds.	267,531	0	25,928	2	0½

ON ACCOUNT OF GOVERNMENT:

Various Goods, as detailed in the Export-side of Table No. VI., valued, altogether, at . . . . . Rds. . 57,682

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TABLE XIII.—*Calculation of Freight for* 1812.

EXPORTS.

	Rix-dollars.
$6079\frac{1}{4}$ Leagers of *Arack*, at 15 rds. per leager	91,200
$65\frac{2}{5}$ Candies of *Pepper*, at 12 rds. per candy	785
$527\frac{3}{5}$ Candies of *Coffee*, at 12 rds. per candy	6,336
$7\frac{5}{8}$ Candies of *Cardamoms*, at 12 rds. per candy . . .	90
$9024\frac{1}{4}$ Amonams of *Arreca-nuts*, at 3 rds. per amonam,	27,072
$1746\frac{1}{4}$ Candies of *Tobacco*, at 12 rds. per candy . . .	20,950
$4875\frac{1}{4}$ Candies of *Coir*, at 12 rds. per candy	58,512
1,911,200 *Cocoa-nuts*, at 10 rds. per 1000	19,112
4343 Measures of *Cocoa-nut Oil*, at 15 rds. per 400 mea.	163
702 Candies of *Copperas*, at 12 rds. per candy . . .	8,424
Fine Wood, valued at 272 rds., at 25 per cent. . . .	68
Plank and *Timber*, valued at 52,061 rds., at 30 per cent.	15,618
Palmyra Reapers, and *Rafters*, valued at 101,927 rds., at 30 per cent	30,578
Jagery, valued at 24,906 rds., at 10 per cent. . . .	2,490
$2515\frac{7}{12}$ Amonams of *Cut Arreca-nuts*, at 3 rds. per am.	7,545
48 Candies of *Choya Root*, at 12 rds. per candy . . .	576
Chanks, valued at 123,700 rds., at 15 per cent. . . .	18,555
Salt Fish, valued at 9750 rds., at 10 per cent. . . .	975
Gingelee, *Illepay*, and *Margosa seed*, and *Oil*, valued at 1460 rds., at 10 per cent.	146
Fruits, valued at 11,435 rds., at 10 per cent.	1,143
Sundries, valued at 43,075 rds., at 10 per cent, . . .	4,307
Various Articles, valued at 15,000 rds., at 10 per cent. .	1,500
4837 Bags of *Grain*, at 1 rd. per bag	4,837
45,000 lbs. of *Cinnamon*, at 3 rds. per 100 lbs. . . .	1,350
Rds. .	322,332

IMPORTS.

118,690 Bags of *Rice*, at 2 rds. per bag	237,380
Cloth, valued at 909,973 rds., at 6 per cent.	54,600
Sundries, valued at 940,400 rds., at 8 per cent. . . .	72,232
Rds. .	367,212

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TABLE XIV.—*Detail of* GOODS EXPORTED *coastways, in* 1813.

BY CEYLON MERCHANTS.

	VALUATION. Rds.	Fns.	Pice.		DUTY PAID. Rds.	Fns.	Pice
$381\frac{10}{96}$ Leagers of *Arack*, at 100 rds. per leager	38,122	8	0	...	3,049	7	$0\frac{1}{2}$
22 Candies and $345\frac{1}{8}$ lbs. of *Pepper*, at 5 rds. per parrah of 30 lbs.	1,890	11	1	...	94	5	$3\frac{11}{16}$
84 Candies and 80 lbs. of *Coffee*, at 6 rds. per parrah of 30 lbs.	8,412	4	0	...	420	7	$0\frac{3}{16}$
3 Candies and 221 lbs. of *Cardamoms* of Ceylon, at 6 fns. per lb.	860	9	0	...	43	1	$5\frac{3}{4}$
412 Amonams and 20,000 *Arreca-nuts*, at 14 rds. per amonam	5,779	8	0	...	4,128	5	2
$64\frac{2}{3}$ Candies of *Tobacco*, at 60 rds. per candy	3,880	0	0	...	1,839	7	$3\frac{1}{2}$
574 Candies and 428 lbs. of *Coir*, at 34 rds. per candy	19,545	1	1	...	977	5	$0\frac{1}{2}$
1,172,408 *Cocoa-nuts*, at $2\frac{1}{2}$ rds. per 100	29,310	2	2	...	2,931	0	1
$8888\frac{3}{4}$ Measures of *Cocoa-nut Oil*, at $3\frac{1}{2}$ fns. per measure	2,592	7	1	...	259	3	$1\frac{1}{2}$
36 Candies and 262 lbs. of *Copperas*, at 30 rds. per candy	1,695	8	3	...	169	6	$3\frac{1}{2}$
Fine Woods	1,735	1	1	...	173	6	$0\frac{1}{2}$
Planks and *Timber*	2,849	5	$0\frac{1}{2}$	...	280	11	$1\frac{1}{4}$
Palmyra Reapers and *Rafters*	1,745	4	$0\frac{1}{2}$	...	436	4	1
Jagery	9,060	3	3	...	906	0	$1\frac{1}{2}$
125 Amonams $140\frac{1}{2}$ lbs. of *Cut Arreca-nuts*, at 16 rds. per am.	2,001	1	0	...	1,255	10	$0\frac{1}{5}$
Salt Fish	20,313	4	$2\frac{1}{2}$	...	1,015	8	0
Gingelee, *Illepay*, and *Margosa seed* and *Oil*	1,969	2	0	...	98	5	$1\frac{3}{4}$
Fruits	17,220	8	3	...	861	0	$0\frac{3}{4}$
Sundries	31,013	9	1	...	1,550	4	$2\frac{1}{16}$
$387\frac{2}{93}$ Pounds of *Choya Root*, at $77\frac{1}{2}$ rds. per candy	60	0	0	...	3	3	3
Chanks	118	6	2	...	5	11	$0\frac{1}{2}$
4017 Bags of *Grain*, at 12 rds. per bag	48,204	0	0	...	81	7	$0\frac{1}{4}$
Rds.	248,380,	10	$1\frac{1}{2}$	...	20,582	2	$2\frac{7}{16}$

ON ACCOUNT OF GOVERNMENT:

Various Goods, as detailed in the Export-side of Table No. VII., valued, altogether, at . . Rds. . 79,934 6 $2\frac{1}{4}$

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Table XV.—*Calculation of* Freight *for* 1813.

EXPORTS.

	Rix-dollars.	Fns.	P.
4659½ Leagers of *Arack*, at 15 rds. per leager .	69,892	6	0
190⅖ Candies of *Pepper*, at 12 rds. per candy .	2,284	9	2⅕
433⅔ Ditto of *Coffee*, at 12 rds. per candy . . .	5,204	0	0
10⅘ Ditto of *Cardamom*, at 12 rds. per candy .	129	7	0⅘
12,957⅖ Amonams of *Arreca-nuts*, at 3 rds. per amonam	38,872	2	0⅖
390⅛ Candies of *Tobacco*, at 12 rds. per candy .	4,681	4	0
4048½ Ditto of *Coir*, at 12 rds. per candy . . .	48,582	0	0
2,936,050 *Cocoa-nuts*, at 10 rds. per 1000 . .	29,360	6	0
27,265¾ Measures of *Cocoa-nut oil*, at 15 rds. per 400 measures	1,022	5	2$\frac{8}{45}$
932½ Candies of *Copperas*, at 12 rds. per candy .	11,190	0	0
Fine Woods, valued at 7333½ rds. at 25 per cent.	1,833	4	2
Planks and *Timbers*, valued at 25,550 rds. 9 f. 2 p. at 40 per cent.	10,220	3	3⅕
Palmyra Reapers and *Rafters*, valued at 45,060 rds. 1 f. 2 p. at 40 per cent.	18,024	0	2⅗
Jagery, valued at 39,245 rds. at 10 per cent. . .	3,924	6	0
2939½ Amonams of *Cut Arreca-nuts*, at 4 rds. per amonam	11,758	0	0
32½$\frac{57}{46}$ Candies of *Choya Roots*, at 15 rds. per candy	489	9	3
Chanks, valued at 129,486 rds. 3 f. at 15 per cent.	19,422	11	1
Salt Fish, valued at 11,584 rds. 5 f. 3 p. at 10 per cent.	1,158	5	1½
Gingelee, *Illepay*, and *Margosa Seed* and *Oil*, valued at 1091 rds. 3 f. at 10 per cent. . . .	109	1	2
Fruits, valued at 11,089 rds. 8 f. 1 p. at 10 per cent.	1,108	11	2½
Sundries, valued at 117,992 rds. 2 f. 3 p. at 10 per cent.	11,799	2	2$\frac{7}{10}$
Various articles, valued at 15,000 rds. at 10 per cent.	1,500	0	0
4017 Bags of *Grain*, at 1 rd. per bag	4,017	0	0
Rds. . .	296,585	1	1$\frac{15}{18}$

IMPORTS.

	Rix-dollars.	Fns.	P.
294,939 Bags of *Rice*, at 2 rds. per bag . . .	589,878	0	0
Cloth, valued at 600,888⅕ rds., at 6 per cent. .	36,053	3	2½
Sundries, valued at 959,364¼ rds. at 8 per cent.	76,749	1	2¾
Rds. . .	702,680	5	1¼

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TABLE XVI.—*General Statement of Revenue for the Years* 1809, 1810, 1811, 1812.

First Branch, not derived from Taxation.	1809. Rix Dollars.	1810. Rix Dollars.	1811. Rix Dollars.	1812. Rix Dollars.
Cinnamon contract with the E. I. C.	562,500	562,500	562,500	562,500
Ditto, rejected by East-India Comp. and sold to Merchants . .	119	25,100	45,000	108,854
Pearl Fishery	249,288			
Chank ditto	56,483	43,639	64,468	50,291
Choy Root	. . .	. . .	. . .	42,464
Elephants sold	4,648	. . .	2,799	1,521
Sundries sold under a particular Contract§	* 89,461	* 82,680	* 98,204	
Lands and Houses belonging to Government	2,776	1,750	3,443	4,608
Stud of the Islands of Delft and Two Brothers	2,806	5,550	5,173	12,623
Government Gazette . . .	1,506	1,318	946	2,790
	967,531	722,537	782,533	780,642
Second Branch, derived from Taxation.				
Land Rents	206,104	221,684	306,971	339,867
Outstanding Balances . . .	255,416	267,986	265,578	317,588
Judicial Receipts, including Stamps	235,753	130,810	166,575	151,868
Fines and Forfeitures . . .	16,092	10,047	9,535	9,249
Per-centage upon Sales by Public Auction	12,558	6,017	2,397	‡ 2,293
Land Customs	87,790	93,672	101,579	100,522
Licences	182,089	205,114	190,696	144,924
Fish Rents	119,411	118,679	120,326	144,778
Sea Customs	481,641	428,043	492,502	†513,185
Salt	245,476	298,759	300,273	305,695
Marine Department . . .	18,555	20,235	16,163	19,659
Post Office	14,394	13,451	10,909	13,324
Batta, or Premium upon the Sale of Government Bills . . .	138,175	119,837	127,331	162,409
Ouliam, or Capitation Tax .	4,241	2,729	424	
Joie-Tax, or tax on wearing trinkets	20,984	27,465	32,436	22,443
	2,038,679	1,964,528	2,143,695	2,247,804
Rev. not derived from Taxation,	967,531	722,537	782,533	780,642
GRAND TOTAL, Rds. .	3,006,210	2,687,065	2,926,228	3,028,446

§ Some rejected Cinnamon, Choya Root, Ebony, Sapan and Satin Wood, Shark-Fins, and Sea-Urchins.

* Entered in the Commercial Statement, each sum in the preceding year. The accounts were closed in the year subsequent to that in which the exportation took place.

‡ This branch of Revenue appears to have materially decreased; but it only seems so, in consequence of the accounts with the auctioneers at Colombo having been allowed to remain in arrear.

† This sum will be found to differ from that which was collected under the immediate controul of the Custom-masters, for the following reason: In this year, the Ceylon Government, instead of continuing the free trade and exportation of tobacco from Jaffnapatam, made a monopoly of it. In the mean time, the revenue of the Sea Customs was diminished, by no Duties being collected upon the tobacco exported under that monopoly. In this Table, the amount of those Duties that would otherwise have been collected, is inserted.

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Table XVII.—*Amount of Duties collected upon each Article of Exportation and Importation, in all the Ports of Ceylon, for the Year* 1806.

EXPORTS,

INCLUDING THOSE MADE COASTWAYS.

	Rds.	Fns.	P.
Arack	41,132	0	2¾
Arreca-nuts	110,326	11	3½
Tobacco	128,772	2	1
Woods	1,229	1	1
Planks and Timber	5,602	4	1¾
Palmyras	18,057	9	1
Pepper	932	2	3¾
Coffee	1,770	1	3½
Cardamom	59	1	1¾
Coir	3,055	5	1½
Cocoa-nuts	5,182	4	2¼
Cocoa-nut Oil	774	0	0¾
Copperas	2,858	7	3¼
Jagery	3,493	4	3
Cut Arreca-nut	460	4	3¾
Choya Root	997	5	2
Chanks	3,400	9	3¼
Salt Fish	1,102	4	2¾
Gingelee, Illepay, and Margosa Seed and Oil	94	6	1¾
Fruits	1,772	3	1½
Sundries	937	0	2½
	332,078	11	3

IMPORTS.

	Rds.	Fns.	P.
Cloth	60,184	9	2¾
European Goods	21,167	10	2¾
China Goods	7,156	4	3
India Goods and Sundries	8,961	9	0½
	97,470	10	1

	Rds.	Fns.	P.
Total on Exports	332,078	11	3
Total on Imports	97,470	10	1
Total on Passports	9,288	8	2
Grand Total for the Year 1806, Rds.	438,838	6	2

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Table XVIII.—*Amount of Duties collected upon each Article of Exportation and Importation in all the Ports of Ceylon, for the Year* 1807.

EXPORTS,

INCLUDING THOSE MADE COASTWAYS.

	Rds.	Fns. P.
Arack	35,871	6 · 1
Arreca-nuts	196,125	7 · 2¼
Tobacco	159,910	8 · 0
Woods	1,190	1 · 2
Planks and Timber	3,781	7 · 1¾
Palmyras	22,046	9 · 3
Pepper	3,404	6 · 2¾
Coffee	3,076	1 · 0¼
Cardamom	278	6 · 0¾
Coir	3,609	1 · 2½
Cocoa-nuts	4,896	6 · 2
Cocoa-nut Oil	725	0 · 0¼
Copperas	2,548	2 · 3¼
Jagery	3,578	3 · 0
Cut Arreca-nuts	766	8 · 3¼
Choya Root	620	8 · 2¼
Chanks	1,510	4 · 0¼
Salt Fish	1,929	3 · 2½
Gingelee, Illepay, and Margosa Seed and Oil	190	10 · 0¼
Fruits	1,077	11 · 1½
Sundries	528	11 · 0¼
Rds.	447,667	4 · 0½

IMPORTS.

	Rds.	Fns. P.
Cloth	73,445	8 · 0¼
European Goods	5,558	11 · 3
China Goods	1,872	7 · 0
India Goods, and Sundries	12,920	8 · 1¼
Rds.	93,797	11 · 0½

	Rds.	Fns. P.
Total on Exports	447,667	4 · 0½
Total on Imports	93,797	11 · 0½
Total on Passports	9,063	8 · 2
Grand Total for the Year 1807, Rds.	550,528	11 · 3

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TABLE XIX.—*Amount of Duties collected upon each Article of Exportation and Importation in all the Ports of Ceylon, for the Year* 1808.

EXPORTS.

	Rds.	Fns.	Pice.
Arack	37,823	7	3½
Arreca-nuts	131,425	11	1¾
Tobacco	92,235	11	3¾
Woods	977	9	0
Planks and Timber	5,914	3	0
Palmyras	22,410	0	3¼
Pepper	2,236	5	1¾
Coffee	2,596	10	0
Cardamom	89	4	0
Coir	4,662	10	1½
Cocoa-nuts	6,046	4	3½
Cocoa-nut Oil	365	2	1¾
Copperas	3,524	7	0
Jagery	3,817	11	1
Cut Arreca-nuts	1,826	0	0¼
Choya Root	378	10	1½
Chanks	3,314	9	2¾
Salt Fish	2,039	4	0¼
Gingelee, Illepay, and Margosa Seed and Oil	837	8	0
Fruits	1,534	1	3¾
Sundries	467	4	1¼
	324,525	5	3½

IMPORTS.

	Rds.	Fns.	Pice.
Cloth	69,674	6	3¼
European Goods	6,401	7	0
China Goods	3,456	6	3¾
India Goods & Sundries	13,463	2	2
	92,995	11	1

ABSTRACT.

	Rds.	Fns.	Pice.
Total on Exports	324,525	5	3½
Total on Imports	92,995	11	1
Total on Passports	10,240	11	2
GRAND TOTAL for the Year 1808, Rds.	427,762	4	2½

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Table XX.—*Amount of Duties collected upon each Article of Exportation and Importation in all the Ports of Ceylon, for the Year* 1809.

EXPORTS,

INCLUDING THOSE MADE COASTWAYS.

	Rds.	Fns.	P.
Arack	34,890	9	3¼
Arreca-nuts	90,234	9	3¼
Tobacco	166,724	5	0½
Woods	209	5	0
Planks and Timber	7,243	3	0¼
Palmyras	20,061	6	3¾
Pepper	1,942	11	2
Coffee	6,112	7	3¼
Cardamom	53	5	0
Coir	5,448	0	3¼
Cocoa-nuts	7,117	2	1¾
Cocoa-nut Oil	216	4	2½
Copperas	4,908	5	0
Jagery	4,274	1	3¾
Cut Arreca-nuts	4,372	9	2½
Choya Root	446	10	1¾
Chanks	2,536	4	1¾
Salt Fish	1,418	4	1¾
Gingelee, Illepay, and Margosa Seed and Oil	766	3	0
Fruits	1,322	10	0¼
Sundries	566	3	3
Rds.	360,866	4	3¼

IMPORTS.

	Rds.	Fns.	P.
Cloth	51,759	7	2¼
European Goods	5,471	1	3¼
China Goods	1,981	0	1
India Goods and Sundries	9,700	5	1¼
Rds.	68,912	2	3¾

	Rds.	Fns.	P.
Total on Exports	360,866	4	3¼
Total on Imports	68,912	2	3¾
Total on Passports	10,548	4	2
Grand Total for the year 1809, Rds	440,327	0	1

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TABLE XXI.—*Amount of Duties collected upon each Article of Exportation and Importation in all the Ports of Ceylon, for the Year* 1810.

EXPORTS COASTWAYS.

	Rds.	F.	P.
Rice and Paddy	553	2	0
Wheat	1	3	2¼
Gram and various other Dry Grain	35	5	3½
Arack	1,999	2	0¼
Arreca-nuts	586	1	2¾
Tobacco	5,781	8	2¼
Woods	143	0	0
Planks and Timber.	401	3	3¼
Palmyras	267	11	3½
Pepper	44	4	1
Coffee	287	0	2
Cardamom	15	3	1
Coir	484	0	2½
Cocoa-nuts	1,143	3	3½
Cocoa-nut Oil	25	1	3½
Copperas	44	1	1½
Jagery	518	1	0
Cut Arreca-nuts	101	7	0
Choya root	8	1	2
Chanks	0	0	2½
Salt Fish	438	9	3¾
Gingelee, Illepay, and Margosa Seed and Oil	291	1	2¼
Fruits	645	11	1¾
Sundries	617	0	3¼
Rds.	14,433	4	3¾

(Continued in next page.)

Table XXI.—*continued.*

EXPORTS BEYOND CEYLON.

	Rds.	Fns.	P.
Rice and Paddy	0	0	0
Wheat	0	0	0
Gram, and various other dry Grain	0	0	0
Arack	50,305	8	2
Arreca-nuts	96,029	7	1½
Tobacco	155,235	4	2½
Woods	76	0	3
Planks and Timber	5,275	7	3
Palmyras	20,806	8	2¾
Pepper	665	6	1½
Coffee	1,888	8	0½
Cardamom	175	0	0¼
Coir	5,247	8	3½
Cocoa-nuts	4,364	11	1
Cocoa-nut Oil	228	7	3½
Copperas	3,916	8	0
Jagery	1,301	7	0
Cut Arreca-nuts	8,463	11	1½
Choya root	343	6	0½
Chanks	2,674	11	2
Salt Fish	854	5	2¾
Gingelee, Illepay, and Margosa Seed and Oil	211	1	1
Fruits	332	7	1¾
Sundries	814	6	2¾
Rds.	359,213	1	1¼

IMPORTS.

	Rds.	Fns.	P.
Rice and Paddy	4,829	7	1¾
Wheat	30	1	1
Gram, and various other dry Grain	122	1	1½
Cloth	54,186	7	1½
British, China, and India goods	38,047	11	0½
All other Goods	37	9	2½
Rds.	97,254	2	0¾

ABSTRACT.

	Rds.	Fns.	P.
Total Exports Coastways	14,433	4	3
Total Exports beyond Ceylon	359,213	1	1¼
Total Imports	97,254	2	0¾
Total Passports	9,532	6	1
Grand Total for the Year 1810, Rds.	480,433	2	2¼

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Table XXII.—*Amount of Duties collected upon each Article of Exportation and Importation in all the Ports of Ceylon, for the Year* 1811.

EXPORTS COASTWAYS.

	Rds.	Fns.	Pice.
Rice and Paddy	1,387	4	1¾
Wheat	0	0	0
Gram, and various other dry Grain	152	11	3
Arack	4,406	3	0½
Arreca-nuts	2,863	3	2¼
Tobacco	16,471	3	2¼
Woods	175	5	0½
Planks and Timber	1,266	11	2½
Palmyra Reapers and Rafters	829	1	3¼
Pepper	69	6	3
Coffee	843	3	3½
Cardamom	21	4	1
Coir	1,624	8	0
Cocoa-nuts	2,835	4	3¾
Cocoa-nut Oil	101	11	1½
Copperas	707	2	1
Jagery	493	9	2¾
Cut Arreca-nuts	1,669	10	1
Choya Root	0	0	0
Chanks	0	0	0
Salt Fish	1,069	5	3½
Gingelee, Illepay, and Margosa Seed and Oil	236	0	1½
Fruits	804	7	2¼
Sundries	1,356	8	2¾
Rds.	39,386	8	3½

(Continued in next Page.)

Table XXII.—*continued.*

EXPORTS BEYOND CEYLON.

	Rds.	Fns.	P
Rice and Paddy	0	0	0
Wheat	0	0	0
Gram, and various other dry Grain	0	0	0
Arack	44,907	9	3
Arreca-nuts	89,977	2	2¼
Tobacco	75,421	7	2½
Woods	176	5	2
Planks and Timber	3,121	5	3
Palmyra Reapers and Rafters	22,671	7	3½
Pepper	219	11	3½
Coffee	2,245	3	0¼
Cardamom	113	4	2¾
Coir	5,113	4	0
Cocoa-nuts	2,465	3	0
Cocoa-nut Oil	269	7	0½
Copperas	2,765	0	3
Jagery	1,429	1	1½
Cut Arreca-nuts	32,731	0	1½
Choya Root	265	3	0¾
Chanks	5,850	9	0
Salt Fish	152	6	1½
Gingelee, Illepay, and Margosa Seed and Oil	259	4	3¾
Fruits	290	3	3¼
Sundries	759	5	2¼
Rds.	291,206	0	1¾

IMPORTS.

	Rds.	Fns.	P
Rice and Paddy	12,563	1	0½
Wheat	265	0	1¼
Gram, and various other dry Grain	188	3	2
Cloth	67,332	10	3¾
British, China, and India Goods	36,476	9	3¾
Rds.	116,826	1	3¼

ABSTRACT.

	Rds.	Fns.	P
Total of Exports Coastways	39,386	8	3½
Total of Exports beyond Ceylon	291,206	0	1¾
Total of Imports	116,826	1	3¼
Total of Passports	14,076	8	3
GRAND TOTAL for the Year 1811 . Rds.	461,495	7	3½

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Table XXIII.—*Amount of Duties collected upon each Article of Exportation and Importation in all the Ports of Ceylon, for the Year* 1812.

EXPORTS COASTWAYS.

	Rds.	F.	P.
Rice and Paddy	255	6	3¼
Wheat	2	1	1
Gram, and various other dry Grain	80	11	3¼
Arack	5,010	11	0½
Arreca-nuts	1,941	3	0¼
Tobacco	9,013	2	0¼
Woods	0	11	0½
Planks and Timber	1,162	0	2¼
Palmyra Reapers and Rafters	760	1	0½
Pepper	42	2	0
Coffee	160	4	0¼
Cardamom	19	7	0½
Coir	1,273	5	2¼
Cocoa-nuts	2,256	0	0¼
Cocoa-nut Oil	64	10	0¼
Copperas	104	6	1
Jagery	650	11	1½
Cut Arreca-nuts	163	4	0½
Choya Root	4	11	3¼
Chanks	13	2	0
Salt Fish	811	9	0
Gingelee, Illepay, and Margosa Seed and Oil	125	8	3¼
Fruits	911	3	0¾
Sundries	1,094	10	2½
Rds.	25,928	2	0½

(Continued in next page.)

N.B. The apparent diminution of Revenue in the Sea Customs originates in the Tobacco Contract, made with the Raja of Travancore. What was formerly entered as Duties on Exportation, comes now as profit on the Tobacco Contract. The Reader will better judge of the increase or decrease of this Branch of Revenue from the Explanations given in the body of the Work.

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Table XXIII.—*continued.*

EXPORTS BEYOND CEYLON.

	Rds.	F.	P.
Rice and Paddy	0	0	0
Wheat	0	0	0
Gram, and various other dry Grain	1	7	2
Arack	43,627	2	0
Arreca-nuts	88,301	4	3¾
Tobacco	38,140	5	1¼
Woods	53	5	2
Planks and Timber	4,044	1	2¼
Palmyra Reapers and Rafters	24,721	9	0¼
Pepper	230	9	1
Coffee	2,479	3	2¼
Cardamom	91	4	3
Coir	7,015	4	3¼
Cocoa-nuts	1,327	0	1¼
Cocoa-nut Oil	30	4	0½
Copperas	1,474	9	2¾
Jagery	1,889	8	0
Cut Arreca-nuts	24,992	4	3
Choya Root	186	6	3½
Chanks	6,171	10	0¼
Salt Fish	163	3	0
Gingelee, Illepay, and Margosa Seed and Oil	20	2	3¼
Fruits	232	4	0
Sundries	1,058	9	2¼
Rds.	246,204	2	0

IMPORTS.

	Rds.	F.	P.
Rice and Paddy	7,691	0	3¾
Wheat	394	10	2¼
Gram, and various other dry Grain	222	5	0¼
Cloth	68,248	0	3⅛
British, China, and India Goods	47,020	2	1¾
All other Goods	0	0	0
Rds.	123,576	7	3⅛

ABSTRACT

	Rds.	F.	P.
Total of Exports Coastways	25,928	2	0½
Total of Exports beyond Ceylon	246,204	2	0
Total of Imports	123,576	7	3⅛
Total of Passports	14,476	1	1
Grand Total for the Year 1812, Rds.	410,185	1	0⅝

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Table XXIV.—*Shewing the Amount of Duties collected upon each Article of Exportation and Importation in all the Ports of Ceylon for the Year* 1813.

EXPORTS COASTWAYS.

	Rds.	Fns.	Pice.
Rice and Paddy	67	10	$0\frac{3}{4}$
Wheat	0	0	0
Gram, and various other dry Grain	13	8	$3\frac{1}{2}$
Arack	3,049	7	$0\frac{1}{2}$
Arreca-nuts	4,128	5	2
Tobacco	1,839	7	$3\frac{1}{2}$
Woods	173	6	$0\frac{1}{2}$
Planks and Timber	280	11	$1\frac{1}{4}$
Palmyra Reapers and Rafters	436	4	1
Pepper	194	5	$3\frac{11}{20}$
Coffee	420	7	$0\frac{3}{20}$
Cardamom	43	1	$0\frac{3}{4}$
Coir	977	5	$0\frac{1}{2}$
Cocoa-nuts	2,931	0	1
Cocoa-nut Oil	259	3	$1\frac{1}{2}$
Coppetas	169	6	$3\frac{1}{2}$
Jagery	906	0	$1\frac{1}{2}$
Cut Arreca-nuts	1,255	10	$0\frac{1}{5}$
Choya Root	3	3	3
Chanks	5	11	$0\frac{1}{2}$
Salt Fish	1,015	8	0
Gingelee, Illepay, and Margosa Seed and Oil	98	5	$1\frac{1}{4}$
Fruits	861	0	$0\frac{1}{4}$
Sundries	1,550	4	$2\frac{1}{10}$
Rds.	20,582	2	$2\frac{7}{10}$

(Continued in next Page.)

N.B. The apparent diminution of Revenue, in the Collection of Sea Customs, originates in the Tobacco Contract made with the Raja of Travancore. What was formerly entered as Duties on Exportation, comes now as Profit on the Tobacco Contract. The Reader will better judge of the increase or decrease in this Branch of Revenue from the Explanations given in the body of the Work.

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Table XXIV.—*continued.*

EXPORTS BEYOND CEYLON.

	Rds.	Fns.	Pice.
Rice and Paddy	9	10	1¼
Wheat	0	0	0
Gram, and various other dry Grain	3	2	2
Arack	34,219	2	3
Arreca-nuts	125,448	1	1¾
Tobacco	8,692	4	1¾
Woods	193	2	0
Planks and Timber	2,274	2	3¼
Palmyra Reapers and Rafters	10,828	8	0½
Pepper	698	9	0
Coffee	1,743	10	0¾
Cardamoms	92	1	1½
Coir	5,896	1	0¾
Cocoa-nuts	738	11	1
Cocoa-nut Oil	138	4	1¾
Copperas	1,929	2	1½
Jagery	1,056	2	3¾
Cut Arreca-nuts	28,134	3	0¾
Choya Root	192	7	1½
Chanks	6,468	4	2¾
Salt Fish	142	9	1½
Gingelee, Illepay, and Margosa Seed and Oil	10	8	0¼
Fruits	247	1	0¼
Sundries	4,370	9	0⅒
Rds.	233,528	11	2⅒

IMPORTS.

	Rds.	Fns.	Pice.
Rice and Paddy	23,222	6	3
Wheat	363	6	3¾
Gram, and various other dry Grain	446	6	1½
Cloth	51,946	5	1¼
British, China, and India Goods	62,070	5	2
All other Goods	93	8	2
Rds.	138,143	3	2

ABSTRACT.

	Rds.	Fns.	Pice.
Total of Exports Coastways	20,582	2	2
Total of Exports beyond Ceylon	233,528	11	2
Total of Imports	138,143	3	1
Total of Port-Clearance	16,550	7	0
Total of Store-House Rent	14	0	0
Grand Total for the Year 1813, Rds.	408,819	0	1

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TABLE XXV.—EXPENSES *of the* CEYLON GOVERNMENT *for the Years* 1811 *and* 1812.

PAID BY THE CIVIL PAY-MASTER-GENERAL.

	1811.		1812.	
	Rds.	Fns. P.	Rds.	Fns. P.
For Civil Charges, fixed . .	277,971 .	9 . 0	310,317 .	3 . 0¼
Ditto . . ditto . contingent	48,829 .	3 . 1½	125,862 .	0 . 1¼
Judicial Charges, fixed . .	186,205 .	10 . 2	284,700 .	7 . 1
Ditto . . ditto . contingent	72,783 .	1 . 0¾	22,395 .	7 . 3
Revenue general, fixed .	301,492 .	5 . 0	370,997 .	5 . 0
Ditto . . ditto . contingent	268,827 .	5 . 3	288,788 .	8 . 1¼
Cinnamon Department, fixed	22,942 .	6 . 0	25,834 .	0 . 3
Ditto . . ditto . contingent	84,674 .	0 . 3	111,447 .	6 . 1
Marine Department, fixed	23,782 .	0 . 0	25,629 .	0 . 0
Ditto . . ditto . contingent	12,829 .	5 . 2	7,915 .	4 . 0¼
Schools and Clergy, fixed .	16,973 .	4 . 2	31,043 .	4 . 3¾
Ditto . . ditto . contingent	12,829 .	5 . 2	6,017 .	3 . 0¾
Vaccine and Medical Dep. .	8,400 .	0 . 0	8,400 .	0 . 0
Charitable Allowances . .	35,458 .	6 . 2	40,682 .	7 . 2
Forests	5,523 .	4 . 2		
Secret Service			5,699 .	8 . 3
TOTAL . Rds.	1,379,522 .	8 . 0¼	1,665,730 .	7 . 0¼

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TABLE XXVI.—EXPENSES *of the* CEYLON GOVERNMENT *for the Years* 1811 *and* 1812.

PAID BY THE MILITARY PAY-MASTER GENERAL.

	1811. Rds. Fns. P.	1812. Rds. Fns. P.
King's pay to the Colonial Troops	783,995 . 1 . 3	870,247 . 3 . 3
Island allowances to the European and Colonial Troops	635,660 . 3 . 2¼	723,104 . 7 . 2¾
Engineers' Department . .	24,271 . 10 . 2	52,212 . 8 . 3¼
Ordnance Department . . .	28,199 . 11 . 1¾	36,796 . 11 . 1
Staff	108,690 . 4 . 1	203,242 . 2 . 0
Contingencies in the Engineers' Department . . .	14,459 . 7 . 0	23,837 . 4 . 0
General Contingencies . .	2,399 . 0 . 3	
Deputy Quarter-Master General's Department . .	687,955 . 1 . 0	442,536 . 5 . 3
Commissary General's Dept.	. . . . . .	80,256 . 2 . 2
Recruiting Service	85,574 . 1 . 1¼	
Total . Rds.	2,371,205 . 3 . 2¼	2,432,233 . 7 . 3
Deduct, recovered from Quarter-Master General's Department, in stoppages for Provisions to the Troops, and sundry articles sold .	414,689 . 9 . 3	195,061 . 6 . 3¼
Ditto from Commissary General's Dept. for ditto . .		503,176 . 0 . 3
Net Charges . Rds.	1,956,515 . 5 . 3¼	1,733,996 . 0 . 0¾
Civil	1,379,522 . 8 . 0¼	1,665,730 . 7 . 0½
Military	1,956,515 . 5 . 3¼	1,733,996 . 0 . 0¾
GRAND TOTAL . Rds.	3,336,038 . 1 . 3½	3,399,726 . 7 . 1¼

THE END.

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ERRATA.

P. 26, l. 22, *for* Toteurine, *r.* Totecoreen.
ib. — 23, *for* Monopar, *r.* Manapar.
44, — 18, *for* Caffrees, *r.* Caffree.
45, — 21, *for* Disavois, *r.* Disaves, *or* Disavoes.
46, — 13, *for* are, *r.* were.
55, — 14, *for* and, *r.* by.
64, — 7, *for* Soerlie, *r.* Soerie.
70, — 23, *for* 1812, 13, and 14, *r.* 1811, 12, and 13.
96, — 24, *for* 1803, *r.* 1813.
100, — 24, *for* 1,707,991, *r.* 1,633,301.
ib. — 25, *for* 1,341,864, *r.* 1,416,554.
141, — 10, *for* legger, *r.* leager.
171, — 15, *for* or, *r.* and.
187, — 24, *for* Hindoo, *r.* Nindoo.
222, — 11, *for* Batticalau, *r.* Batticalo.
279, — 27, *for* were, *r.* had become.
283, — 5, *for* at least half a million, *r.* seven or eight hundred thousand.
290, — 6, *for* alll ands, *r.* all lands.
364, — 11, *for* Provincial, *r.* Provisional.
385, — 14, *for* in Colombo and other principal sea-port towns, *r.* in the sea-port towns.
415, — 13, *for* augmented to 155,000 rix-dollars, *r.* receive an augmentation of 155,000.
419, — 15, *for* is, *r.* are.
423, — 8, *for* themselses, *r.* themselves.
446, — 14, *for* our provinces, *r.* our old provinces.
ib. — 17, *for* pearl, *r.* pearls.

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